United States Court of Appeals
for the Second Circuit

JOINT APPENDIX

77-7102,7114

United States Court of Appeals
FOR THE SECOND CIRCUIT

UNITED STATES COURT OF APPEALS
FILED
MAR 30 1977
A. DANIEL FUSARO, CLERK
SECOND CIRCUIT

B P/s

◆

Docket Nos. 77-7102 and 77-7114

NEW YORK ASSOCIATION OF HOMES FOR AGING, et al.,
Plaintiffs-Appellants,
against

PHILIP L. TOIA, as Commissioner of Social Services
of the State of New York, et al.,
Defendants-Appellees.

◆

JOSEPH BULLA, et al.,
Plaintiffs-Appellants,
against

PHILIP L. TOIA, as Commissioner of Social Services
of the State of New York, et al.,
Defendants-Appellees.

JOINT APPENDIX
VOLUME II: Pages 628 to 1315

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PAGINATION AS IN ORIGINAL COPY

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

--x

JOSEPH BULLA, ANNY ALTMAN, NATALIE WARTENBERG, SIGMUND RINGER, DORA GOLDMAN, ANNE MORRIS, TERESA TALIERCIO and DOROTHY NIEMITZ, on behalf of themselves and all other persons similarly situated,

Plaintiffs,

-against-

PHILIP L. TOIA, as Commissioner of Social Services of the State of New York, ROBERT P. WHALEN, as Commissioner of Health of the State of New York, PETER GOLDMARK, as Director of the Budget of the State of New York, and HUGH L. CAREY, as Governor of the State of New York,

Defendants.

--x

77 Civ. 472

NOTICE OF APPEAL

SIRS:

PLEASE TAKE NOTICE that plaintiffs hereby appeal to the United States Court of Appeals for the Second Circuit from the order denying preliminary injunctive relief to plaintiffs as a class made in open court by the Hon. Thomas P. Griesa, District Judge, at a hearing on February 18, 1977. The portion of the transcript of said hearing containing the order was filed with the Clerk of this Court on February 23, 1977.

Dated: February 23, 1977

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TO: LOUIS J. LEFKOWITZ
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Attention: Charles Bradley, Esq.
Attorney for Defendants

BEST COPY AVAILABLE

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

--x

NEW YORK ASSOCIATION OF HOMES FOR AGING, INC., HOSPITAL ASSOCIATION OF NEW YORK STATE, INC., ST. CABRINI NURSING HOME, INC., MARGARET TIETZ CENTER FOR NURSING CARE, INC., MOHAWK VALLEY NURSING HOME, INCORPORATED, DAUGHTERS OF SARAH NURSING HOME CO., INC., and LORETTO REST NURSING HOME CO., INC., on behalf of themselves and all other nonprofit residential health facilities in the State of New York which render services to Medicaid-sponsored patients,

Plaintiffs,

-against-

PHILIP L. TOIA, as Commissioner of Social Services of the State of New York, ROBERT P. WHALEN, as Commissioner of Health of the State of New York, PETER GOLDMARK, as Director of the Budget of the State of New York, and HUGH L. CAREY, as Governor of the State of New York,

Defendants.

--x

76 Civ. 5113 TPG

SUPPORTING AFFIDAVIT

STATE OF NEW YORK)
: SS.:
COUNTY OF NEW YORK)

WILLIAM H. FROHLICH, being duly sworn, deposes and says:

1. I am the Administrator of Beth Abraham Hospital, one of the members of the class in whose behalf this action is brought and submit this affidavit in support of a motion by the plaintiffs for a preliminary injunction granting the relief requested in the order to show cause dated November 19, 1976. I have a Masters Degree in Public Administration from New York University; was for nine years the Director of Emergency Services at Morrisania Hospital; and have for the past three years been the Administrator of Beth Abraham Hospital.

2. It is demonstrated in this affidavit and in the

accompanying affidavits of two physicians, Dr. Harvey Shapiro and Dr. Walter Schwartz, that unless the preliminary injunctive relief sought in this motion is granted, drastic human consequences, including avoidable loss of life, will occur during the pendency of this action.

3. Beth Abraham Hospital was organized in 1920 under the New York Membership Corporation Law with the consent of the State Board of Charities under the name Beth Abraham Home for Incurables, which name was successively changed to Beth Abraham Home and to Beth Abraham Hospital. It is however a nursing home within the meaning of Public Health Law, § 2801(a); and a skilled nursing facility within the meaning of the Acts of Congress, Public Laws 89-97 and 92-603; 42 U.S.C., subchapter XIX, §139a et seq. and 1395x(J).

4. It however differs from other nursing homes in that it is equivalent of a voluntary chronic disease hospital caring for permanently and severely disabled persons. Their illnesses are incurable, their outlook for recovery virtually nil and their life expectancy limited. Most patients are not returned to the community because they are chronically, severely and terminally ill. There are however instances where because of the high level of professional care and supportive services, some patients for whom initially there had been practically no possibility of a reversal of their conditions were discharged and are living in sheltered facilities. Few are functioning as individuals in the community. Most patients admitted to Beth Abraham would not be accepted by any other long term care institution in New York State. If not accepted by Beth Abraham they would remain in an acute hospital at three to four times the cost.

5. Unlike other nursing homes Beth Abraham provides substantially all of the services of a chronic disease hospital

with the exception of an operating room. It provides diagnostic, x-ray, laboratory, pathological, remedial, neurological, psychiatric, dietary, dental, nursing and other services. It has on its staff a wide range of physicians, including internists, interns, pathologists, dentists, a psychiatrist, neurologist, ophthamologist, and other skilled professional, medical personnel. It admits patients requiring sub-acute medical and acute chronic and general medical care, as well as rehabilitation, and treatment for numerous neurological and degenerative diseases and other diseases, including among others, Parkinsonism, multiple sclerosis, cerebral palsy, epilepsy, muscular dystrophy, Fredricks ataxia, amystonic lateral schlerosis, myotonia dystrophica, old poliomyelitis dystonia muscular deformanse, brain and central nervous system damage other than above, kyphoscoliosis, diabetes mellitus, rare degenerative diseases of the central nervous system, advanced peripheral vascular disease with amputation bypass, advanced heart failure, congestive heart failure, advanced rheumatoid arthritis with deformity, cerebrovascular accident with hemiplegia, paraplegia, aphasia. It cares for patients who are chronically ill, aged, disabled, paralyzed, disoriented, and suffering other infirmities. It has more than five hundred beds.

6. As of December 31, 1975 Beth Abraham's reimbursement rate was calculated by the Commissioner of Health to be $65.96 per patient day. As of January 1976 the Commissioner of Health was required to calculate a new rate taking into account the amount by which costs increased from 1975 to 1976 as a result of increased labor costs and other inflationary factors. This was not done. Instead as of January 1, 1976 Beth Abraham's reimbursement rate, and the rate for all other facilities in the State, were "frozen" at 1975 levels. Obviously our 1975 rate, at which we have been reimbursed during

1976, did not adequately reimburse Beth Abraham for its 1976 costs. The gross operating Medicaid deficit for the ten months from January 1, to October 31, 1976 amounted to $240,105.00 which has had the result of coercing Beth Abraham into borrowing from Peter to pay Paul, an unconstitutional confiscation by the State and a precarious predicament for Beth Abraham's patients. Overall, our operating costs were greater in 1976 than they were in 1975.

7. About November 1, 1976 we learned that the Commissioner had calculated, and the Director of the Budget had approved a new Medicaid reimbursement rate of $59.47 per patient day for Beth Abraham, a reduction of $6.53 per patient day from our already inadequate 1975 reimbursement rate. For the months of November and December 1976 Beth Abraham's Medicaid deficit amounted to $142,930.00. Yielding a total Medicaid deficit of $383,035.00 for the calendar year. 1976.

8. The Medicaid reimbursement rate established as of January 1977 was $61.93 per patient day for Beth Abraham, a reduction of $4.03 per patient day from our already inadequate 1975 reimbursement rate..For the first three months of 1977, our projected Medicaid deficit will total $326,884.00.

9. We have been informed that the Department of Social Services, which has responsibility for implementing Medicaid reimbursement, intends to implement the rate retroactively to January 1, 1976 in accordance with Parts 88 and 86-a of the New York Hospital Code. Under a retroactive application of the rate, Beth Abraham will be required to remit approximately $894,016.00 which is assumed will be accomplished by the withholding of its reimbursement until the amount is recouped. The retroactive application of the rate will create a total Medicaid deficit for 1976 in excess of $1,200,000,00. For the reasons hereinafter set forth it must be assumed that the effect of any retroactive application of the new rate will be a cost in loss of life.

10. Two of the many ramifications of caring for chronic, severely ill patients at Beth Abraham are that:

1) Greater demands have been imposed on all ancillary patient care services and especially on the nursing staff as attested to in a report from the State of New York, Department of Health, dated August 14, 1972 which observes, in relevant part, that:

> "the patient population at Beth Abraham Hospital is an extremely disabled, debilitated and chronically ill group, most of whom require total nursing care and/or surveillance. Of the corpus of 498 patients, 305 would be completely bedfast if they were not lifted to chairs or stretchers. There were only 108 patients requiring no assistance with ambulation. In general the patients in this institution appear to require more nursing care than the average nursing home patient".

11. Recent advances in medical science have saved the lives of many chronically ill patients but left them severely handicapped and needing the full range of hospital services. Having achieved this state and being able to do nothing further for these patients, hospitals have had to find skilled nursing facilities with sophisticated services required to continue the patient's care and maintain the continuity of treatment. The care required by patients admitted from hospitals has put increasing demands on Beth Abraham's medical services and has resulted in increased costs for the care of these patients.

12. The following charts illustrate Beth Abraham's character as a uniquely chronic disease institute:

CHART NO. 1

An analysis of Chart No. 1 indicates the dramatic increase of chronically and subacutely ill patients admitted in each of the five years. While the increase over time is dramatic in all categories, special attention must be drawn to the total impact of the 1976 statistics which show a non-ambulant patient population of 72%. These are the patients who could not leave their beds if they were not physically lifted, carried and placed in wheel chairs. These are also the patients who must be fed through tubes inserted through their nasal passages to their stomachs, and those patients who are comatose, receiving oxygen either continuously or on an intermittent basis, patients with intravenous fluids continuously running, and patients who are incontinent of both their bowel and bladder due either to a medical cause or the surgical removal of an organ.

CHART No. 2

The analysis of Chart No. 2 is simple and dramatic. The patient population at Beth Abraham Hospital, which is circled on the right-hand side of the page for a [illegible] year period, should be compared to the line below titled "Total All Facilities." Once again, the conclusion is obvious. Beth Abraham's patient population is not ambulatory; 97% non-ambulatory compared to the total of all facilities which yields 72% non-ambulatory. Three (3%) percent of Beth Abraham's patients are ambulatory, while 28 % of the patients in the other institutions used to form our grouping of 300 bed and over facilities are ambulatory patients, most probably patients who can perform the activities of daily living for themselves.

CHART No. 3

Chart No. 3 indicates the length of stay of patients deceased or discharged in Beth Abraham Hospital in 1975 and 1976. One must note immediately that of the patients who died in Beth Abraham, 48% in 1975 and [illegible] in 1976 remained at the institution less than 3 months. This is a significant indicator of the severity of illness of the newly admitted Beth Abraham patient. There was a significant increase in the number of discharges in 1976 as compared to 1975. These [illegible] discharged patients during the first three months of their stay at Beth Abraham were discharged back to acute care institutions because of the severity of their illness. These are not patients who for the most part were discharged back to the community or other skilled nursing or health related facilities. The nature of the Beth Abraham patient makes it very difficult to place our patient in a skilled nursing or health related facility as they require an intensity of care that other facilities are not equipped to provide.

CHART No. 4

This chart illustrates the primary diagnosis of the patients at Beth Abraham at the end of 1976. One must bear in mind that even though there appears to be a wide range of diseases for which Beth Abraham is equipped to cope, each patient represents a multiplicity of diagnosis that is common among the chronically and subacutely ill.

BETH
ABRAHAM
HOSPITAL

Medical Care and Rehabilitation Center for the Chronically Ill
Allerton Avenue at Bronx River Parkway, Bronx, N.Y. 10467 • 920-6004

William H. Frohlich
Administrator

CHART 1

Beth Abraham Hospital has historically cared for the chronically and subacutely ill patient. The following chart expressed in a 5 year continuum, dramatically illustrates the multiplicity and severity of illness of patients admitted to Beth Abraham Hospital. This admission requiring a high intensity of service continues to increase to date, as the chart below expressed as a percent of our total population, shows.

	1972	1973	1974	1975	1976
Non Ambulant	62%	58%	72%	70%	72%
Semi Ambulant	32%	33%	19%	23%	24%
Require Wheelchairs	81%	79%	83%	90%	91%
Incontinent Bowel & Bladder	39%	56%	66%	74%	87%
No Verbal Communication	16%	15%	18%	16%	27%
Need Complete Help Eating	21%	22%	24%	32%	38%
Need Complete Help Dressing	57%	58%	59%	68%	75%
Nasogastric Feeding	1%	3%	6%	11%	13%
Comatose	1.6%	1.6%	2%	3%	3.5%

CHART. V

INSTITUTIONS BETH ABRAHAM HOSPITAL IS GROUPED WITH - INDICATING PATIENT AMBULATORY STATUS
DATA TAKEN FROM 1974 HE2V - HE2P

	AMBULATORY STATUS				AMBULATORY STATUS PERCENTAGE			
	Ambulatory	Semi-Ambu.	Non-Ambu.	Total	Ambulatory	Semi-Ambu.	Non-Ambu.	Total
Glendale Nursing Home	28	276	12	316	9%	87%	4%	100%
W.K. Nursing Home	92	113	109	314	29%	36%	35%	100%
DeWitt Nursing Home	220	179	97	496	44%	36%	20%	100%
Shoreview Nursing Home	76	45	189	310	25%	14%	61%	100%
Menorah Nursing Home	133	182	85	400	33%	46%	21%	100%
St. Ann's Nursing Home	135	213	2	350	39%	61%	0%	100%
Erie County Nursing Home	70	101	205	376	19%	27%	54%	100%
A. Holly Patterson Nursing Home	265	555	22	842	31%	66%	3%	100%
Ozanam Hall of Queens Nursing Home	107	114	96	317	34%	36%	30%	100%
Jewish Home & Hospital for the Aged	168	87	185	440	38%	20%	42%	100%
Jewish Institute for Geriatric Care	91	365	56	512	18%	71%	11%	100%
Eger Nursing Home	86	147	97	330	26%	45%	29%	100%
Ruth Taylor Geriatric Institute	120	184	7	311	39%	59%	2%	100%
Orange County Home and Infirmary	80	250	6	336	24%	74%	2%	100%
Beth Abraham - 1974	43	97	356	496	9%	19%	72%	100%
Beth Abraham - 1975	35	115	352	502	7%	23%	70%	100%
Beth Abraham - 1976	18	124	361	503	3%	25%	72%	100%
Total All Facilities 1974	1714	2908	1524	6146	28%	47%	25%	100%

CHART 3

BETH
ABRAHAM
HOSPITAL

Medical Care and Rehabilitation Center for the Chronically Ill
[illegible] at Bronx River Parkway, Bronx, N.Y. 10467 • 920-6004

William H. Frohlich
Administrator

LENGTH OF STAY OF PATIENTS DECEASED IN 1975 AND 1976

	DEATHS					
	1975			1976		
	No.	Pct.		No.	Pct.	
Less than 1 month	52	26%	48%	57	30%	46%
1 month and less than 3 months	42	22%		30	16%	
3 months and less than 6 months	22	11%		29	15%	
6 months and less than 12 months	26	13%		22	11%	
1 year and less than 2 years	22	11%		18	9%	
2 years and less than 5 years	12	6%		15	8%	
5 years and more	22	11%		21	11%	
TOTALS	198	100%		192	100%	

LENGTH OF STAY OF PATIENTS DISCHARGED IN 1975 AND 1976

	DISCHARGES					
	1975			1976		
	No.	Pct.		No.	Pct.	
Less than 1 month	16	18%	27%	30	23%	41%
1 month and less than 3 months	8	9%		24	18%	
3 months and less than 6 months	11	12%		14	10%	
6 months and less than 12 months	10	11%		16	12%	
1 year and less than 2 years	9	10%		13	9%	
2 years and less than 5 years	9	10%		16	10%	
5 years and more	26	30%		25	18%	
TOTALS	89	100%		138	100%	

CHART 4

BETH
ABRAHAM
HOSPITAL

Medical Care and Rehabilitation Center for the Chronically Ill
Allerton Avenue at Bronx River Parkway, Bronx, N.Y. 10467 • 920-6004

William H. Frohlich
Administrator

PRIMARY DIAGNOSES AT BETH ABRAHAM HOSPITAL - 1976
(as of December 31, 1976)

		No.	Pct.
Nervous System		325	64.4%
Cerebrovascular thrombosis	122		
Paralysis agitans	37		
Multiple sclerosis	49		
Cerebral Palsy	21		
Chronic brain syndrome	20		
Hereditary and familial diseases	12		
Neoplasm	7		
Other	57		
Cardiovascular System		45	8.8%
Arteriosclerotic heart disease	28		
Arteriosclerosis generalized	3		
Myocardial infarction	7		
Rheumatic heart disease	3		
Other	4		
Musculoskeletal System		33	6.5%
Arthritis	23		
Paralysis, Post poliomyelitis	4		
Systematic Lupus erythematosus	3		
Other	3		
Endocrine System		24	5.0%
Diabetes Mellitus	24		
Digestive System		23	4.7%
Neoplasm	20		
Other	3		
Respiratory System		12	2.5%
Bronchial asthma	3		
Emphysema	2		
Chronic obstructive pulmonary disease	5		
Neoplasm	1		
Other	1		
Urogenital System		12	2.5%
Chronic renal disease	7		
Neoplasm	5		
Eye and Ear		3	.5%
Hemic and Lymphatic System		8	1.6
Anemia	3		
Neoplasm	5		
Breast		9	1.7%
Neoplasm	9		
Skin		1	.1%
Scleroderma	1		
Fractures		9	1.7%
TOTALS		504	100.0%

13. In January 1977, the Department of Health recommended that Beth Abraham Hospital reduce its nursing staff by 7.7 supervisors, 30 nurses aides and orderlies, and convert 65.8 Registered Nurse positions to Licensed Practical Nurse. Such a recommendation must of necessity be viewed in its historical context.

14. In March 1975 the Beth Abraham Hospital filed an appeal with the New York State Department of Health for an additional 63 Registered Nurses to be added to the institution's staff as recommended by the Health Department's surveyors commencing with their inspection of January and February 1975. While Beth Abraham had for years continuously requested additional nursing staff from the Health Department, it was not until this inspection that the surveyors examined the intensity of care required to adequately deliver the appropriate level of care to the Beth Abraham patient population.

15. Using the standard Department of Health guidelines for the number of nursing hours required as they related to intensity, the Departments' surveyors recommended that Beth Abraham Hospital increase its Registered Nursing staff by 63 additional positions.

16. There has been no action taken by the Department of Health on this outstanding rate appeal No. 51828.

17. I am advised by my medical and nursing directors that diminution of medical, nursing and certain other services in consequence of reduction in reimbursement rates will bear the following fruit.

Cause	Effect
I. Lack of sufficient staff to turn patients as frequently as medically ordered	A. Circulatory complications 1. Poor circulation 2. Skin breakdown (development of decubitis ulcers) 3. Edema B. Respiratory complications 1. Hypostatic pneumonia 2. Aspiration pneumonia 3. Dyspnea (difficulty breathing) C. Contractures of upper and lower extremities (with loss of function) D. Pain and discomfort
II. Lack of sufficient staff to position patients as frequently as medically ordered	A. Muscle atrophy 1. Foot drop 2. Wrist drop B. Contractures of upper and lower extremities (with loss of function C. Circulatry complications 1. Poor circulation 2. Skin breakdown (decubiti) 3. Edema D. Respiratory complications 1. Hypostatic pneumonia 2. Aspiration pneumonia 3. Dyspnea (difficulty in breathing) E. Pain and discomfort
III. Lack of sufficient staff to change patients' soiled bed linen and clothing as frequently as required.	A. Circulatory complications 1. Poor circulation 2. Skin breakdown (decubiti) a) Wet and soiled linen b) wrinkled bedsheets c) Crumbs in bed 3. Edema B. Pain and discomfort C. Loss of dignity D. Unsanitary condition which increases microorganisms
IV. Lack of sufficient staff to provide range of motion exercises for patients as medically indicated	A. Contractures of upper and lower extremities (with loss of function) B. Muscle atrophy of upper and lower extremities 1. Foot drop 2. Wrist drop C. Circulatory complications 1. Poor circulation 2. Edema D. Pain and discomfort

Cause	Effect
V. Lack of sufficient staff to walk the semiambulant patient as medically ordered	A. Muscle atrophy with loss of function B. Contractures of lower extremities C. Circulatory complications 1. Poor circulation 2. Edema of lower extremities D. Loss of dignity
VI. Lack of sufficient staff to continue bowel and bladder retraining	A. Circulatory complications 1. Poor circulation 2. skin breakdown (decubiti) B. Loss of dignity C. Discomfort
VII. Lack of sufficient staff to lift and carry patient from bed to wheelchair	A. Circulatory complications 1. Poor circulation 2. Skin breakdown (decubiti) B. Respiratory complications 1. Pneumonia C. Contractures of upper and lower extremities with loss of function D. Muscle atrophy with loss of function E. Discomfort F. Loss of dignity
VIII. Lack of sufficient staff to provide for the forcing of fluids for patients who cannot or will not drink fluids voluntarily	A. Dehydration B. Electrolyte imbalance C. Elevated temperatures
IX. Lack of sufficient staff to perform the patients' personal hygiene A.M. care Baths/Showers Shampoo Mouth care Nail cutting and cleaning Dressing & changing clothing as necessary Shaves	A. Unkept, dirty and odiferous patients B. Mouth infections and diseases C. Skin conditions D. Scalp conditions E. Long, dirty toe and finger nails
X. Lack of sufficient staff to collect specimens for laboratory or to collect urine specimens for lab-testing urines on diabetic patients	A. A delay in giving insulin to diabetic patients B. A delay in starting medications (i.e. antibiotics) which are medically ordered to begin after urine specimen is collected

Cause	Effect
XI. Lack of sufficient staff to feed patients on a timely basis	
1. Nasogastric tubes	1. All feedings may not be given (i.e. some are ordered every 2-3 hours) 2. May be given faster than recommended with resulting vomiting & aspiration (due to lack of staff observation)
2. Oral	1. Meals will be delayed 2. Meals will be cold 3. Meals may run into one another 4. Patients will become fustrated at irregularity of meals and inability to keep appointments and may refuse meals with resulting weight loss and possibly anemia 5. May violate code's recommendation re length of time between meals 6. Will alter time of certain medication regimen (i.e. L-dopa, insulin)
XII. Lack of sufficient personnel to apply devices such as: Braces Slings Hand rolls Footboards Prosthesis	1. Contractures 2. Render patient immobile 3. Foot drop 4. Wrist drop 5. Increase in patient accidents
XIII. Lack of personnel to record intake (fluids, intravenous) and output (urine, vomitus)	1. Physician unable to get true medical picture, and so unable to write effective orders 2. Fluid imbalance 3. Dehydration 4. Fever 5. Pulmonary complications if on restricted fluids 6. Renal complications if on restricted fluids
XIV. Lack of personnel to monitor vital signs: Temperature Pulse Respiration Blood Pressure	1. Physician unable to get true medical picture and so unable to write effective orders 2. Medications dependent upon vital signs cannot be carried out (i.e. medication for temperature, digitalis, hypotensive agent for elevated blood pressure)

Cause	Effect
XV. Lack of staff to change decubiti and/or other dressings as ordered	1. Can result in infections 2. Patient condition worsening
XVI. Lack of sufficient staff to observe:	
a) Tracheostomies/suctioning	a) If not observed frequently, tube changed when necessary, and patient suctioned as needed, death may result b) May become life threatening if: 1. Not given to patient immediately when dyspnea occurs 2. If oxygen tank not changed before emptied
XVII. Lack of staff would delay administration of medications/injections	1. Serious delays which may interfere with medical regime 2. "Skipping" a dose because time lapse between doses is not enough 3. Can seriously affect physical condition and well-being of the patient
XVIII. Lack of staff would affect charting on medical record both on daily and monthly basis	1. Patients' conditions would not be observed and recorded promptly and accurately 2. Monthly nursing assessment of patients' condition on progress would be scant and incomplete
XIX. Staff would be unable to make frequent rounds	1. Changes in patients' condition would not be detected early and so treatment would be delayed
XX. Staff would have no time for interaction with relatives and patients	1. Would result in a sharp rise in patient and family complaints
XXI. Lack of staff would result in a delay of executing doctors' orders	1. This can be detrimental to patients and at times can be life threatening
XXII. Lack of staff would result in poor observation of new admissions	1. A poor nursing assessment of patient's condition would result

The foregoing items do not constitute a total picture of how a decreased staff would affect patient care. They are just some of the more obvious ways care would be affected.

18. For all of the reasons demonstrated in this affidavit and the accompanying affidavits of Harvey Shapiro, M.D., Walter Schwartz, M.D., Teresa Taliercio, and Anne Morris, it is submitted that unless the preliminary injunctive relief sought by this motion is granted, drastic human consequences, including avoidable loss of life, will occur during the pendency of this action.

William H. Frohlich

Sworn to before me this
24th day of February 1977

Mary Levy

MARY LEVY
NOTARY PUBLIC, State of New York
No. 03-7528235
Qualified in Bronx County
Commission Expires March 30, 1978

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

NEW YORK ASSOCIATION OF HOMES FOR AGING, INC., HOSPITAL ASSOCIATION OF NEW YORK STATE, INC., ST. CABRINI NURSING HOME, INC., MARGARET TIETZ CENTER FOR NURSING CARE, INC., MOHAWK VALLEY NURSING HOME, INCORPORATED, DAUGHTERS OF SARAH NURSING HOME CO., INC., and LORETTO REST NURSING HOME CO., INC., on behalf of themselves and all other nonprofit residential health care facilities in the State of New York which render services to Medicaid-sponsored patients,

Plaintiffs,

-against-

PHILIP L. TOIA, as Commissioner of Social Services of the State of New York, ROBERT P. WHALEN, as Commissioner of Health of the State of New York, PETER GOLDMARK, as Director of the Budget of the State of New York, and HUGH L. CAREY, as Governor of the State of New York,

Defendants.

76 Civ. 5113 TPG

SUPPORTING AFFIDAVIT

STATE OF NEW YORK)
: ss.:
COUNTY OF BRONX)

HARVEY SHAPIRO, M.D., being duly sworn deposes and says:

1. I am the Medical Director of Beth Abraham Hospital, Bronx, New York. I make this affidavit in support of its application for a preliminary injunction in this action.

2. I have been the Medical Director at Beth Abraham Hospital for two years. Prior to that time, I was the Medical Director of the emergency room at Montefiore Hospital and Medical Center for four years. I am an Assistant Professor of Medicine at the Albert Einstein College of Medicine and also an Associate Attending Physician in the Department of Medicine at Montefiore Hospital and Medical Center.

3. I have reviewed the reductions in staff and services which would result from a failure to receive medicaid reimbursement rates reasonably related to the increased costs of services, taking economic inflation into account. Failure to reimburse such costs would reflect a total lack of awareness of the medical conditions and needs of the patients at Beth Abraham.

4. The complexity and overall severity of the major illnesses with which patients are referred to Beth Abraham Hospital such as:

a. Amyotrophic lateral sclerosis
b. Multiple sclerosis
c. Adeno carcinoma with metastasis
d. Spastic quadriplegia
e. Coma vigil
f. Bilateral cerebral vascular occlusions
g. Encephalitis
h. Dystonia musculorum deformans

justify a considerable amount of time and effort on the part of all professionals in maintaining these patients at an optimal level of function. The complementary character of medical care dictates that good medical care be supported by good nursing care. Gross generalizations and simplistic suggestions relating to reducing the delivery of medical care to a bare minimum would lead to an increasing frequency of patient morbidity and mortality. It would also thoroughly destroy medical services currently provided and have a major adverse effect on the ability of residual caretakers to provide even marginal health care within the Federal and State regulations.

5. Due to previous cuts in the income of Beth Abraham the staff has been reduced to a number barely sufficient to provide the care and services required to maintain the health of the patients.

6. Any further staff reductions would result in a disaster. The health of every patient would be threatened. Inevitably the death of many would result.

Harvey C Shapiro M.D.
Harvey Shapiro, M.D.

SWORN TO before me
this 24th day of February
1977.

Mary Levy
MARY LEVY
NOTARY PUBLIC, State of New York
No. 03-7528235
Qualified in Bronx County
Commission Expires March 30, 1978

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

NEW YORK ASSOCIATION OF HOMES FOR AGING, INC., HOSPITAL ASSOCIATION OF NEW YORK STATE, INC., ST. CABRINI NURSING HOME, INC., MARGARET TIETZ CENTER FOR NURSING CARE, INC., MOHAWK VALLEY NURSING HOME, INCORPORATED, DAUGHTERS OF SARAH NURSING HOME CO., INC., and LORETTO REST NURSING HOME CO., INC., on behalf of themselves and all other nonprofit residential health care facilities in the State of New York which render services to Medicaid-sponsored patients,

Plaintiffs,

-against-

PHILIP L. TOIA, as Commissioner of Social Services of the State of New York, ROBERT P. WHALEN, as Commissioner of Health of the State of New York, PETER GOLDMARK, as Director of the Budget of the State of New York, and HUGH L. CAREY, as Governor of the State of New York,

Defendants.

76 Civ. 5113 TPG

SUPPORTING AFFIDAVIT

STATE OF NEW YORK)
: ss.:
COUNTY OF BRONX)

WALTER SCHWARTZ, M.D. being duly sworn deposes and says:

1. I am the Attending Physician at Beth Abraham Hospital, a Skilled Nursing Facility and am personally responsible for the supervision of 250 patients; and make this affidavit in support of Beth Abraham's application for a preliminary injunction in this action.

2. After completion of medical school, I served as the Director of the Westchester County Nursing Home at Grassland for two years. Since 1967 I have been a physician at Beth Abraham Hospital.

3. The patients at Beth Abraham Hospital require comprehensive medical and nursing services for treatment of neurological, cardiac, renal, pulmonary and other health problems.

4. At present the number of staff persons of this facility is barely sufficient to deliver the care and services needed by our patients.

5. For example, each physician at Beth Abraham has sixty patients requiring virtually daily attention. If any physician is ill or on vacation, the remaining physicians must attend the absent physician's patients. This stretches our staff to its present limits. Any reduction in the number of physicians would leave patients without medical attention.

6. Any reductions in staff and services at Beth Abraham are ill considered and completely inconsistent with minimum standards of patient care. They will leave Beth Abraham Hospital hopelessly understaffed in every one of the service areas. The total effect on the health of the patients will be catastrophic.

7. A nursing home is an integrated unit. Every service area contributes vitally to the health of the patient. Unless the patient rooms and hallways are properly and promptly cleaned the patients will undoubtedly develop nosocomial infections which will threaten their lives and require increased medical and nursing attention. Similarly if patients are not turned and removed from their beds frequently they will develop decubiti which will require still greater nursing and medical care. While every employee of a nursing home may not be a skilled professional, every function without exception is vital to the health of the patients cared for in the home.

8. In conclusion, the reduction in staff composition will result in the death of many Beth Abraham patients and hopeless deterioration in the health of many others. Already, to accommodate the Hospital's reduced income, the Administration has been forced to reduce services to a level

beyond which would be dangerous and threatening to the health of many patients.

Walter Schwartz, MD
Walter Schwartz, M.D.

SWORN TO before me
this 24th day of February
1977.

Mary Levy
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NOTARY PUBLIC, State of New York
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

NEW YORK ASSOCIATION OF HOMES FOR AGING, INC., HOSPITAL ASSOCIATION OF NEW YORK STATE, INC., ST. CABRINI NURSING HOME, INC., MARGARET TIETZ CENTER FOR NURSING CARE, INC., MOHAWK VALLEY NURSING HOME, INCORPORATED, DAUGHTERS OF SARAH NURSING HOME CO., INC., and LORETTO REST NURSING HOME CO., INC., on behalf of themselves and all other nonprofit residential health care facilities in the State of New York which render services to Medicaid-sponsored patients,

Plaintiffs,

-against-

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Defendants.

76. Civ. 5113 TPG

SUPPORTING AFFIDAVIT

STATE OF NEW YORK)
: ss.:
COUNTY OF BRONX)

ANNE MORRIS, being duly sworn deposes and says:

1. I am a patient at Beth Abraham Hospital.

2. My floor is 4 BR. There are 36 or 37 patients on our floor, including 14 men, all of whom require full care. That is, they need to be dressed and lifted out of bed. Several need to be fed since they are unable to do so themselves. These needs are in addition to their nursing needs.

3. Because of the cuts already made, we have only one orderly and two aides on our floor from 7:00 a.m. to 3:00 p.m. From 3:00 pm. to 11:00 p.m. there are only one aide and one orderly on the floor. From 11:00 p.m. to 7:00 a.m. we have only one aide on the floor. During this

time we share an orderly with two other floors. Occasionally, because of staff cutbacks, a Registered Nurse has to split duty on two floors.

4. There have been many other cutbacks made in our home to save money. There is now only one porter to keep three or four floors clean. After 4:00 p.m. there is no one to operate the elevators so that the patients, who are not allowed to operate the elevators themselves, cannot go to religious services, recreation or other activities after that time.

5. Many patients on our floor need to be turned in bed by the floor personnel. Most of these patients require two people to turn them. Since there is generally only one aide on the floor from 11:00 p.m. to 7:00 a.m., this cannot be done. Although, I myself need assistance to turn, I no longer call for help because I know there are not enough aides for the other patients.

Anne Morris
ANNE MORRIS

SWORN TO before
me this 24th day of February
1977.

Mary Levy

MARY LEVY
NOTARY PUBLIC, State of New York
No. 03-7525235
Qualified in Bronx County
Commission Expires March 30, 1978

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
--x

NEW YORK ASSOCIATION OF HOMES FOR AGING, INC., HOSPITAL ASSOCIATION OF NEW YORK STATE, INC., ST. CABRINI NURSING HOME, INC., MARGARET TIETZ CENTER FOR NURSING CARE, INC., MOHAWK VALLEY NURSING HOME, INCORPORATED, DAUGHTERS OF SARAH NURSING HOME CO., INC., and LORETTO REST NURSING HOME CO., INC., on behalf of themselves and all other nonprofit residential health care facilities in the State of New York which render services to Medicaid-sponsored patients,

: 76 Civ. 5113 TPG

: SUPPORTING AFFIDAVIT

Plaintiffs,

-against-

PHILIP L. TOIA, as Commissioner of Social Services of the State of New York, ROBERT P. WHALEN, as Commissioner of Health of the State of New York, PETER GOLDMARK, as Director of the Budget of the State of New York, and HUGH L. CAREY, as Governor of the State of New York,

Defendants.

--x

STATE OF NEW YORK)
: ss.:
COUNTY OF BRONX)

TERESA TALIERCIO, being duly sworn, deposes and says:

1. I am a patient at Beth Abraham Hospital.

2. Since January, 1976 the health needs of the patients at Beth Abraham have become more serious. During this period, and particularly beginning around November, 1976, the staff at Beth Abraham has been severely reduced.

3. There are 36 seriously ill patients on our floor, 6 BR. Of these 14 or 15 need total care, that is, they require feeding, dressing, bathing, in addition to their nursing needs.

4. We used to have three aides, two orderlies and one Registered Nurse on our floor from 7:00 a.m. to

3:00 p.m. Now we often have only two aides and one orderly in addition to the Registered Nurse. Three people are insufficient to feed everyone and get them bathed, dressed and out of bed, and attend to their nursing needs.

5. From 3:00 p.m. to 11:00 p.m. and from 11:00 p.m. to 7:00 a.m. we used to have a total of four aides and orderlies besides the Registered Nurse. Now, we have one aide and one orderly from 3:00 p.m. to 11:00 p.m., and one aide and an orderly we share with two other floors from 11:00 p.m. to 7:00 a.m.

6. This number of aides and orderlies is insufficient to do the work required which includes feeding dinner, getting patients back into bed, turning them regularly, bringing bed pans, changing bed linen and administering medication.

7. New cutbacks will be intolerable. They would endanger the health of every patient in our home. Since there is already only one aide or orderly on the floor during some shifts, it is impossible to think of removing that aide. Already, many necessary tasks remain undone.

8. Many patients on our floor need to be turned in bed by the floor personnel. Most of these patients require two people to turn them. Since there is generally only one aide on the floor from 11:00 p.m. to 7:00 a.m., this cannot be done. Although I myself need assistance to turn, I no longer call for help because I know there are not enough aides for the other patients.

9. I understand that failure to receive increased medical reimbursement rates reasonably related to increased current costs would result in still more cuts

on the staff and services of our home. It is unthinkable that any more staff should be let go since there is already not enough staff to assist the patients.

Teresa Taliercio
TERESA TALIERCIO

SWORN TO before me
this 24th day of February
1977.

Mary Levy

MARY LEVY
NOTARY PUBLIC, State of New York
No. 03-7528235
Qualified in Bronx County
Commission Expires March 30, 1978

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

--X

JOSEPH BULLA, ANNY ALTMAN, NATALIE WARTENBERG, SIGMUND RINGER, DORA GOLDMAN, ANNE MORRIS, TERESA TALIERCIO and DORTHY NIEMITZ, on behalf of themselves and all other persons similarly situated,

Plaintiffs,

-against-

PHILIP L. TOIA, as Commissioner of Social Services of the State of New York: ROBERT P. WHALEN, as Commissioner of Health of the State of New York, PETER GOLDMARK, as Director of the Budget of the State of New York, and HUGH L. CAREY, as Governor of the State of New York,

Defendants.

--X

ANSWER

77 CIV 472
T.P.G.

Defendants, by their attorney, LOUIS J. LEFKOWITZ, Attorney General of the State of New York, for their answer to the complaint herein:

1. Deny the allegations of paragraphs 1 and 2 of the complaint and allege that said allegations present questions of law which are respectfully referred to this court.

2. Deny knowledge or information sufficient to form a belief as to the allegations of paragraphs 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12 of the complaint.

3. Admit the allegations of paragraphs 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, the first sentence of paragraph 34, 35, 36, 37, and 40 of the complaint.

4. Deny the allegations of paragraphs 38, 39, and the second sentence of paragraphs 38, 39, and the second sentence of paragraph 34 of the complaint.

5. Admit with respect to the allegations of paragraphs 41, 42, 43, and 44 of the complaint the enactment of Chapter 76 of the Laws of 1976, but deny the balance of the allegations of said paragraphs.

6. Deny the allegations of paragraphs 45, 46, 47 and 48 of the complaint.

7. Admit the allegations of paragraphs 49, 50 and 52 of the complaint.

8. Deny the allegations of paragraphs 51, 53, 54, 56 57, 59, 60 and 61 of the complaint.

9. Admit the allegations of paragraphs 55 (designated 65) and with respect to paragraph 58 that ratings were developed and reimbursement determined in accordance therewith.

10. Admit the allegations of paragraphs 62, 63, 64, 65, 66, 67, 68 and the first sentence of paragraph 70 of the complaint.

11. Deny the allegations of paragraph 70 of the complaint.

12. Deny the allegations of paragraph 71 of the complaint.

13. Admit the allegations of paragraphs 72, 73, 74, 75, and 76 of the complaint.

14. Admit with respect to the allegations of paragraph 77 of the complaint that on February 17, 1977, following a management conference, the Department of Health

recommended cuts in its operating expenses of approximately $2.8 million.

15. Admit the allegations of paragraphs 79 and 80 of the complaint.

16. Deny the allegations of paragraph 81 of the complaint.

17. Admit with respect to the allegations of paragraphs 82, 83, 84, and 85 of the complaint that the rates promulgated on October 31, 1976 were reatroactive to January 1, 1976 and that in some cases were lower that the 1975 interim rates, and further admit that the regulations provide for recoupment, and deny the balance of the allegations of said paragraphs.

18. Admit the allegations of paragraphs 56 and 87 of the complaint.

19. Deny the allegations of paragraph 88 of the complaint.

20. Allege that the allegations of paragraphs 89, 91, 92, 93, 95, 96, 97, 99, 101, 102, 104, 105, 106, 108, 109, 110, 111, 112 contain conclusions of fact and law which are respectfully referred to the court for determination.

21. Deny each and every other allegation of the complaint not hereinbefore admitted, denied or otherwise controverted.

AS AND FOR A FIRST SEPARATE
AND AFFIRMATIVE DEFENSE,
DEFENDANTS ALLEGE:

22. This action against the Defendants is an action against them as officials of the State of New York. The State has not by constitutional provision or statutory enactment

consented to suit in the Federal Courts nor to a waiver of its sovereign immunity to suit in Federal Court. This Court is without jurisdiction.

AS AND FOR A SECOND SEPARATE
DEFENSE, DEFENDANTS ALLEGE:

23. All of the defendants have their offices and principal places of business in the City of Albany, Albany County, New York within the Northern District of New York. The claims herein invòàved arose in that District. The proper venue of this action is in the Northern District of New York.

WHEREFORE, defendants ask judgment dismissing the complaint.

Dated: New York, New York
March 14, 1977

Yours, etc.,

LOUIS J. LEFKOWITZ
Attorney General of the
State of New York
Attorney for Defendants
Office & P.O. Address
Two World Trade Center
New York, New York 10047
Tel. No. (212) 488-3444

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF NEW YORK

--x

NEW YORK ASSOCIATION OF HOMES
FOR AGING, INC., et al.,

Plaintiffs,

vs.

PHILIP TOIA, et al.,

Defendants.

--x

NATHAN KLUGER, et al.,

Plaintiffs,

vs.

PHILIP TOIA, et al.,

Defendants.

76 Civ 5113

76 Civ 5233

76 Civ 5320

--x

N. Y. STATE HEALTH FACILITIES ASSN.,
et al.,

Plaintiffs,

vs.

PHILIP TOIA, et al.,

Defendants.

--x

Before:

HON. THOMAS P. GRIESA,

District Judge

December 2, 1976
4:15 p.m.

APPEARANCES:

DAVID J. STERN, ESQ., and
JEFFREY A. MISHKIN, ESQ.,
For N.Y. Association of Homes.

GEORGE C. MANTZOROS, ESQ.,
Assistant Attorney General, State of New York.

HERSCHEL GREENBAUM, ESQ.,
For Nathan Kluger, et al.

MICHAEL FOGERTY, ESQ.,
Assistant Attorney General, State of New York.

STUART PARKER, ESQ.,
and
SHERRY PLETZ, ESQ.,
Assistant Regional Counsel for HEW.

STANLEY LOWELL, ESQ.,
For N. Y. State Health Facilities Association.

CHARLES A. BRADLEY, ESQ.,
Assistant Attorney General, State of New York.

THE COURT: I think the first thing I better do is to take an inventory of cases. I know that on at least one case I have counsel asking me for an order to show cause returnable today. He came in yesterday and I did not sign those orders. I didn't want any confusion to arise.

We are now together and I want to take care of that.

MR. LOWELL: If the Court please, that's the New York Health Facilities Association, Toia and the remaining defendants. We are counsel to the plaintiffs, the plaintiff class, and I have here the order I discussed with your Honor yesterday.

THE COURT: Are there any other new cases?

MR. LOWELL: I think I'm familiar with that and I can be helpful.

I understand that about an hour after I was here someone came in with another case. The attorney in that case contacted Mr. Stern and about a half hour later spoke to me. On the basis of his conversations with the two of us he called me this morning after consultation with his client and advised me he was going to tell your secretary that he was withdrawing his application.

Pursuant to your Honor's instructions yesterday we served the unsigned order to show cause and the complaint upon the Attorney General, and for your Honor's information Mr. Mantzoros, the man you and I were both concerned about, as a human being he's not going to have to bear this burden but Mr. Charles Bradley, the Assistant Attorney General, is here and represents the State of New York and the defendants.

THE COURT: Let's get back to the New York Association of Homes for the Aging.

MR. LOWELL: How will you dispose of this?

THE COURT: Hold that to the end.

There was some suggestion in my office that one of these cases -- there is a request for an adjournment?

MR. FOGERTY: Yes, your Honor. That's the three individual plaintiffs.

THE COURT: The Kluger case? Where do you stand on that?

MR. GREENBAUM: Yes, your Honor.

The application was made by the Attorney General's office for a two -week adjournment to which I consented on behalf of the plaintiffs provided that the TRO remain intact, and this was agreed upon.

THE COURT: Is that agreeable?

MR. FOGERTY: Yes.

THE COURT: That's fine.

MR. PARKER: Stuart Parker, I'm for the government.

We were named as a defendant in this action. The plaintiffs do not appear to seek any relief against us and we are a bit perplexed as to why we are in the action.

THE COURT: It's adjourned, so talk to Mr. Greenbaum.

MR. PARKER: Yes.

May I have leave to move to dismiss if we can't work it out among ourselves?

THE COURT: You come back on the adjourned date. Let's get our calendar and see what we can do.

3 o'clock Thursday, December 16.

MR. FOGERTY: Very well, your Honor.

MR. GREENBAUM: Thank you, your Honor.

THE COURT: What does that do to the case, the order to show cause?

Mr. Lowell, is your case like Kluger?

MR. LOWELL: No, sir. Our case is like the one you are just about to start.

THE COURT: Let me ask you, Mr. Mantzoros, are the issues in Mr. Lowell's case the same as the issues in Mr. Stern's case?

MR. MANTZOROS: I have not read the complaint. Mr. Bradley is here.

THE COURT: You are prepared?

MR. BRADLEY: He has confidence in me, but as your Honor knows, this is a recent development. I have been able to get through the complaint in this action. I spent about five minutes while here in the courtroom this afternoon comparing the allegations of this complaint with the allegations in the complaint that Mr. Mantzoros has. They do appear to be basically similar. I can't say that they're the same.

MR. LOWELL: If the Court please, there is one distinction and that is with respect to two aspects of the ultimate case in terms of the complaint, one with respect to what is called the prudent buyer's ceiling, and the other propety reversement.

THE COURT: You are too fast. Start over.

MR. LOWELL: There are two bases of distinction which I do not believe go to the preliminary injunction aspect of which I thought, in fairness to the Court, should be part of the record before your

Honor, and that is with respect to one aspect dealing with what is called the ceilings and the methodology with respect to it, which is part of our complaint and part of theirs, but where we take a different position, and, secondly, with respect to reimbursement for what is called real property costs, where they have no complaint on that issue, we do have an added issue.

But apart from that, in terms of the preliminary injunction aspects, I join Mr. Bradley in saying that the issues, I think, are substantially identical.

THE COURT: Are your plaintiffs non-profit or profit?

MR. LOWELL: The distinction between the two classes is that theirs is basically the non-profit and ours is whatis called the proprietary or profit.

THE COURT: Why is there a separate Assistant Attorney General for each case?

MR. MANTZOROS: Mechanical difficulties, your Honor.

THE COURT: What do you mean by that?

MR. MANTZOROS: Digesting what is in this particular action - - and I assure your Honor that I have not digested every word that is in these papers -- it's a physical impossibility to handle two or three other matters.

THE COURT: Are you going to work together and try to coordinate?

MR. MANTZOROS: I have tried to assist them in giving them parts of my briefs and parts of affidavits. I have been going around the clock just on this one.

THE COURT: I assume you are going to work as a team otherwise we are going to get confused.

MR. MANTZOROS: Once we get past these accelerated four or five days or one week time -- I will be of assistance to other counsel. I have had my problems in doing my job.

THE COURT: Mr. Bradley, are you able to answer the motion today or argue anything about that? Or would you assume that Mr. Mantzoros' arguments will sort of tide the situation over for the time being on your case?

MR. BRADLEY: Yes, except I have no answering papers at the moment.

THE COURT: How are we going to call these cases?

MR. STERN: Non-profit and proprietary, your Honor.

THE COURT: Let's call the one case, the Homes case, and we'll call the other the Facilities case. The Homes case is 76 5113, and the Facilities case is 76 5320.

Let's argue the Homes case and see where we get with the Facilities case.

Are there any witnesses?

MR. STERN: Your Honor, there are witnesses here prepared to go forward. We thought that we would seek some guidance from your Honor with respect to the affidavits and the lack of factual issues that have been raised in the affidavits because we demonstrated through the affidavits clear financial injury. We have been met with the general assertion that this demonstration of financial injury is hypothetical. As a result we have had a representative of each of the named plaintiffs knowledgeable about the financial dealings travel here and we have them ready to go forward, but we really think that upon an understanding of the memoranda of law and the affidavits that there has not been a real disputed issue of fact in this matter.

THE COURT: What do you say, Mr. Mantzoros?

MR. MANTZOROS: I think that's correct.

THE COURT: ARe there any of the affiants you want to cross-examine? Are there any of the affiants that Mr.Stern has presented afterwards for that you want to cross-examine?

MR. MANTZOROS: If it would be cross-examination of the affiants it would be insofar as any financial data which we have not -- nothing has been presented in that respect. So really I see no factual issue.

MR. STERN: If Mr. Mantzoros says there is no financial data having been presented in the face of our affidavits, then we aer prepared to go forward and present our five witnesses.

MR. MANTZOROS: Even for the cross-examination, if your Honor please, I would be taking up the Court's time reading financial data and trying to digest it and trying to cross-examine the affiant.

THE COURT: I don't understand your position.

MR. MANTZOROS: All we have is their allegations in their respective affidavits as to what they allege. There may be some losses or whatever they allege. We do nothave factual data, any basis for cross-examination, and even if they did bring these financial statements with them, I don't want to prepare cross-examination and take up the Court's time at this particular time. Maybe that could be adjourned to some convenient time so everybody could be prepared with cross-examination.

I have no witnesses. I do have an assistant commissioner here only insofar as this Court may have specific questions on the technical aspects of these rates that may be of assistance to the Court in explaining how the new rate structure could be implemented.

THE COURT: It's such a long way of answering a question. I want to know whether there should be witnesses or not.

MR. MANTZOROS: I don't think so at this time.

THE COURT: If you feel you should put on witnesses it's up to you to make your case.

MR. STERN: Then we will go forward.

THE COURT: Put on your witness.

MR. STERN: May I indicate to you the burden to which we are being put?

THE COURT: Who is putting the burder on you? Mr. Mantzoros says he doesn't feel there should be any witnesses, right?

MR. MANTZOROS: Yes.

THE COURT: So it's entirely up to you.

MR. STERN: Your Honor, I'm now attempting to save the time of the Court if I can speak for 30 seconds on this issue.

With respect to an affidavit such as that which is put in with respect to the St. Cabrini Nursing Home, which is the first affidavit, we turn to paragraph 5 of the affidavit and paragraph 6 as well, where a representative of plaintiff states under oath that its new Medicaid reimbursement rate is $7.51 per patient a day, lower than the rate which had already been frozen from 1975 and that this would result in an additional $20,000 loss to St. Cabrini in the next two months alone.

In paragraph 6 affiant swears that if it's applied retroactively St. Cabrini would owe the state an additional $350,000.

This is the tenor of the affidavits which we have thus far submitted and in response to this the defendants have said we have made general allegations of hypothetical loss without giving them financial data.

I'm prepared to go forward to produce witnesses from each of the named plaintiffs now. I just thought perhaps that Mr. Mantzoros would indicate in what way the specific factual data which we have compiled in these affidavits fails to meet the test.

MR. MANTZOROS: That's what we will show in the oral argument, that it's all a question of law and if I might suggest I can take ten or fifteen minutes in oral argument and that's all, and then your Honor will see if any factual testimony is required. I have my doubts because if he takes the stand to read his affidavit --

THE COURT: It's a two-paragraph or three-paragraph statement which is stated in general terms.

I wish we could get going one way or the other.

MR. STERN: Did I hear Mr. Mantzoros say that he concedes the facts that are set forth in the affidavits and he is prepared to say that if what we say is true with respect to the cash loss demonstrated by the affidavits, that as a matter of law which he would like to discuss he thinks that we should be out of court. If that's his allegation I am prepared to engage in the oral argument that he seeks.

If your Honor needs any additional evidence we will go forward with putting our witnesses on.

MR. MANTZOROS: I can't admit a conclusion, and I think if I will take the ten minutes to explain to your Honor what the whole thrust of this whole argument is, boiled down, I think --

THE COURT: Take the ten minutes.

MR. MANTZOROS: I think there will be no necessity for any time ofthe Court to be taken by oral testimony.

THE COURT: Tell me what your position is.

MR. MANTZOROS: I think your Honor has the briefs, the preemption question, 1331, 1343 and 1983, so I can get down to the jugular, and that is on this situation as far as: What is the state doing here with this legislation?

THE COURT: Exactly.

MR. MANTZOROS: As I understand, if your Honor please, and I may suggest, which I have not put in here but I think it could be reasoned, we may have here a non-judicable issue and no case of controversy.

THE COURT: Why?

MR. MANTZOROS: The rates. And what we have is a situation here, an agreement with no fixed provision for what rate or what reimbursement will be provided to the nursing home.

When we talk about the reasonable cost, apart from the preemption issue, what they have here, as I have in my last paragraph in my supplementary affidavit, is there a cost efficiency methodology directed by the legislature not to incur loss, because these nursing homes are part of the state Medicaid plan, they are part of us, and there is no state versus private institutions conflict here or any competition.

What the state says here is in determining the rates and the rating system they have -- and I think I can give your Honor an example: One of the items, for example, is food. They grade them excellent, good, fair, poor, and so forth. Mr. McKeon could amplify it because of his expertise.

They take the financial data that is filed with the Department of Social Services or the Department of Health, they make the computation of the cost of say 20 nursing homes in a particular classification, excellent, good, fair and poor, and within that classification with this cost efficiency factor in the equation, they arrive at a figure of all these nursing homes where there may be a range of one that is providing

$9 at cost per patient down to $3.

What the department does is computes and sets forth the figure, say, of $7 a day as being the probable reimbursible cost.

So therefore, the ones that are charging or claiming a cost of $8 or $9, that they seek reimbursement for, maybe they knew that they may not have adopted, and it is not alleged in this complaint they have adopted the cost efficiency programs and procedures directed by the legislature in this legislation in March retroactive to January 1, so they have had eight or nine months to adopt those cost efficiency programs and procedures. Apparently it has not been done.

If they are sustaining losses, as we suggested, it may be attributable to the fact that the individual nursing home operators have not adopted such efficiency cost programs or procedures and, in the unusual situation, if it did exist, and they did so claim to the Department of Health, the Department of Health does have emergency procedures or intra-departmental administrative procedures to determine why aren't these particular rates and cost efficiencies causing any loss.

That's why I say we have a non-judicial

and non-controvery here at all. The state is concerned here. They know the fact that they have payments to make. They know what the costs are. The interest of the state here is not that there won't be any closing. It's not anticipated, nor was there any intent or purpose in effect to cause any closing.

What we have here and what has been eliminated, if I may suggest from the papers, what we have is conclusory terms, losses, but not related completely to the underlying concepts and the real purpose and the legitimate objectives of the legislation --

THE COURT: Do you want to have discovery on the costs?

MR. MANTZOROS: I don't think we have to do it. We may not reach that point, because they haven't challenged the real guts, shall we say, of the rate procedure with the occasion and factor of cost efficiency, that whole basis of these regulations.

What I may suggest, if your Honor please, the language in the statute, I can read it to your Honor --

THE COURT: What are you reading from now?

MR. MANTZOROS: Public Health Law, Section 28081-A.

THE COURT: Is this new?

MR. MANTZOROS: 1976, your Honor.

(Statute read.)

THE COURT: Now if the hypothetical example I gave, of $9, and let us say they spent $9 for extras and there is no cost efficiency program, there are no cost efficiency procedures to buy cooperatively, for example, to try to lower the cost or bargain for better prices to cut down on the labor cost, and these other factors which are read into the reimbursement, there is a question here that there is no reimbursement.

rp2

That is tied in with this cost efficiency procedure and program, and all I am saying is from the $7 at the scale, they are not reimbursed for those, who want tobe reimbursed for the $8 or $9, because they are spending more for extras, for special supplies that are completely unnecessary because here are all these other nursing homes that have a cost of $3 and $7.

It is the excess above what they find is this cost efficiency equation.

Now, if they are spending, and I don't want to make any charge here that somebody is spending money indiscriminately, that may be the cause. We may not have to reach that question. It is a question of law if there is validity to this, and I don't know that the Federal Courts may want to exercise jurisdiction in an Article 78 proceeding in a State matter, and we really have no constitutional issue and no justiciable issue and no case in controversy or anything.

THE COURT: Is this in your brief?

MR. MANTZOROS: Not that specifically, I am learning as I go along. It may be in my supplemental affidavit.

THE COURT: That was why there was a long pause.

MR. MANTZOROS: It is in my supplemental affidavit.

THE COURT: May I see the statute that you are reading from?

MR. MANTZOROS: Yes, your Honor.

THE COURT: We will all learn as we go along.

If I understand the point you make in the argument, and I am sure it is just very crudely stated by me, it is this:

That you say that at least part of the new law, so to speak -- this talks about interim regulations.

MR. MANTZOROS: The second sentence of that is where I am talking about the prudent buyer, the last line.

THE COURT: It still talks about interim regulations.

MR. MANTZOROS: Apart from this, the reimbursement, and I don't think the plaintiffs have addressed --

THE COURT: It isn't apart from that.

You tell me you have a brief and an argument which you claim is dispositive, a very important argument, and I was trying to paraphrase it and see if I understood it, and I thought you said one feature of the new law which became applicable now is a requirement of the adoption of a cost efficiency program and procedure. I am using your words, I believe.

And you say that if the plaintiffs are being harmed by the new rates and are being threatened with losses and closings and so forth, it is their failure to adopt the cost efficiency programs and procedures which you say they could well adopt and avoid the losses.

So why do they come in and challenge regulations which merely require them to do something which they should have long ago done, and that is adopt cost efficiency programs and procedures. Am I quoting you correctly?

MR. MANTZOROS: Substantially, and therefore they would not have the losses that they have in the hypothetical allegation and form and fashion and Article 78 actions have been filed for specific items, as I understand it, from the head of the Department of Health, on specific items by some nursing homes --

THE COURT: Let's not get into Article 78.

MR. MANTZOROS: They are filed and those are pending.

THE COURT: I will ask you to pass that for the moment.

But where is the statutory citation that is applicable today?

MR. MANTZOROS: The end of that paragraph, if your Honor please. 280881.

THE COURT: Is that applicable today? I thought that was the 1975 law.

MR. MANTZOROS: It is applicable today.

THE COURT: What do you say about that, Mr. Stern.

MR.MANTZOROS: We would like to check the original bill.

MR. STERN: It was August of 1975, and this is all laid out in our complaint and fully discussed in the memorandum of law.

MR. MANTZOROS: There is no discussion about cost efficiency and what the real meaning and application in the congressional and legislative intent is and the method of application of those are not discussed. I didn't, and that is why I just picked it up when I interviewed the counsel for the Department and cross-examined him to find out myself how this whole thing operates and the reasoning and the philosophy and the rationale of 2808 because of this whole problem.

THE COURT: I don't want to sit here forever.

MR. STERN: I would like to lay out for your Honor in five minutes what our argument is and proceed to witnesses so we can move this along and have a speedy determination, as is so important.

THE COURT: You are not going to get any determination this evening, I will have to reserve decision.

MR. STERN: I realize that, but this is the only way we can move along and Mr. Mantzoros has not moved us along.

THE COURT: All right, I will give this volume back to Mr. Mantzoros.

MR. MANTZOROS. Mr. Macharg wants to check that.

MR. MACHARG: To clarify the prudent buyer requirement as added in 1975, the 1976 Amendment clarified the 1976 rating system involved in the prudent buyer concept and was tied to the rates, so now the rates have to take into account the rating system which is based on this.

THE COURT: Where is the citation for that? Give it to me. Has anybody cited that language in their brief?

MR. STERN: Your Honor, we put this all in our complaint and memorandum of law.

MR. MACHARG: It appears in Section 2007, Subdivision 2(e), which ties together the two sections.

It involves the computation of the rates and the other rating system, the prudent buyer concept.

2 THE COURT: In other words, you say that 2807, Subdivision 2(e), and this is the 1976 law, right?

MR. MACHARG: Yes, the last sentence.

So it ties the two requirements together so that the rating system that Mr. Mantzoros developed and the rates have to be related.

THE COURT: What?

MR. MACHARG: The rating system whereby they are very good or very good or satisfactory on the scale he described, is tied to the actual rates which are promulgated for the particular facility, so that a factility is rated good will have to receive the rate within a certain span 60 percentiles of a range if a facility is rated -- needed improvement will be penalized and if a facility is rated good or very good the State will get everything probably that incurred under this system.

THE COURT: Let me see if I understand you. You are saying that these ratings which are an important feature of the new law, are related to the cost efficiency.

MR. MACHARG: That is correct.

THE COURT: And if some nursing home is not efficient and it is running at too high a cost, they get rated accordingly --

MR. MACHARG: They are not rated on their -- they are rated on their cost by the various category of services provided. One of the categories might be food, and all of those that are rated as good could be put into a pot and their costs for, say, food, are looked at and the 60 percentile of that range of cost will be the rate component for food for a patient day.

Another aspect would be nursing services or whatever it is, so if you add together the 60 percentile within the various ranges you come up with the rate for all the facilities in that group.

THE COURT: Is the 60 percentile legal?

MR. MACHARG: It is equivalent to the prudent buyer concept. This is the implementation of that.

MR. MANTZOROS: The example I gave on food, $9 to $3 range within 20 nursing homes, they fall in that group, for example, of goods, because the rate refers by quality of services, food, nursing care and others. That new statute tried in the rates with a prudent buyer concept into the rating system, excellent, fair, good, poor, tried it in, for example, if you come back to the $9 for food. Out of the 20 you find a range that the highest is $9 and the lowest $3. They determine the $7 as being the rate at which they will reimburse those. Those that want their reimbursement at $9 are non-efficient, not cost efficient, spending money for extras, for example. So if these others are charging within that same group of goods between $3 and $7, those now charging $8 or $9 will get the reimbursement as of the $7, which is to be determined to be the factor under the prudent buyer concept of the new rating system.

We will provide a detailed memorandum which I will supervise from each of the house counsel, and it will all be spelled out in a memorandum in a couple of days. We will write it out. This is to be of assistance to the Court. It is complicated concept, but this has not been a gesture in this case.

They take the stand and say, "I am losing $120,000, it is meaningless," shall we say.

I think they may say that, but it isn't tied in with this concept. They have a review procedure from which they may have an appeal within the intra-department proceedings to show the Department and in exceptional situations that we can take care of, and we have other regulations they cannot close without a 90-day notice, and we are protected from that standpoint.

I appreciate the Court's responsibility here on any threats --

THE COURT: They can't be closed.

MR. MANTZOROS: We can't allow them to close, but it will not happen and we have not been addressing the guts of this whole problem, what are these new rates, the concept, how do they work, and how are they implemented.

MR. STERN: I have attempted to control myself to permit Mr. Mantzoros to speak, and I will address myself to the 90-days question, and then I would like to deal with many of the misstatements that were just uttered here.

The 90-day situation, your Honor, refers to a home wishing to cease its operations and providing for an orderly transition of the patients that it has.

If the Loretta Home, an official from the home takes the stand and testifies as he would, that as of the end of next month with retroactive recoupment sought by the State there will be no funds with respect to the facility that needs hundreds of thousands of dollars a month to pay its nurses and physicians and buy its food, I would ask Mr. Mantzoros how the State proposes to direct the Loretta Home or any of the three hundred some-odd homes in the class who are in the process of having the rates reduced and money taken back retroactively, while we talk about a rating system which is allegedly tied to costs and has not a thing to do with costs. That argument is preposterous, your Honor, and I would like to address myself to this entire issue so we can get this back on the track.

Since 1966 New York has reimbursed residential health care facilities by a standard announced in the

Public Health Law Section 2807-3, which says that the Commissioner shall certify reimbursment rates that are reasonably related to the cost of efficient production of services. That means that you have to be reasonable and efficient and you cannot have outrageous expenditures. That is the standard under which residential health care facilities have been operated.

In 1975, August, based upon certain public disclosures that were being made and investigated with respect to residential health care facilities, there was a decision to attempt to rate these facilities, your Honor, adopt a rating system, having not one thing to do with reimbursement.

This was going to inform the public about the quality of care.

THE COURT: Let's get to the --

MR. STERN: That is very important because that rating system which I just referred to is the rating system that I heard the attorneys for the State say was related to costs. And I would like to trace, as we did carefully in the complaint, your Honor, the development of the rating system from its inception.

THE COURT: I am familiar with that, I have your complaint. You don't have to repeat that.

MR. STERN: In 1975, your Honor, the rates were certified in accordance with the standard, so that in 1975, residential health care facilities were getting the reasonable costs.

As of the end of 1975, even though the statute said okay, we're about to go into '76, you must certify the new reasonable rates, which included escalation and inflationary factors, the Commissioner of Health throws the 1975 rates into 1976.

It becomes important, your Honor, because in another action which is unrelated to this one which we are not counsel and not involved, our clients, a court has ruled that under the standard announced in 2807(3), the freeze has to be illegal because the 1976 rates, the frozen rates, could not possibly give reasonable costs if they were the same as 1975.

Getting down quickly in a nutshell, in September of 1976 or in October, the Commissioner of Health has announced new rates which are lower in most cases than the illegally frozen rates that he had made effective for the remainder of 1976. I mean from January 1, 76, to September 30, 1976.

Then he says, "Okay, any facility whose

rates are lower, I will take back the difference and collect it by stop paying your rates."

(Continued on next page.)

THE COURT: Where in your papers do you analyze the new law, 2807?

MR. STERN: It's in the complaint, your Honor.

THE COURT: Isn't it in your brief? Don't you have an analysis of that in your brief?

MR. STERN: The federal Medicaid law which is controlling here says that there must be reasonable cost-related reimbursement.

THE COURT: I have a simple question. Just refresh my memory where in your brief is the analysis of the statute that you talked about in paragraph 51 of the complaint?

MR. STERN: In the factual section of the brief we set forth the applicable section, 1807(3).

THE COURT: I see it. Page 5.

You allege in paragraph 51 of the complaint that the legislature effective March 30, 1976, says that the commission can set the rates in disregard of the requirement of reasonable relation to costs.

MR. STERN: That's exactly right. In March of 1976 the legislature authorized the commissioner to disregard reasonable costs.

THE COURT: Tell me where in the statute it is.

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MR. MISHKIN: It is section 11E of Chapter 76.

THE COURT: May I see a document or something?

MR. MISHKIN: Certainly.

(Pause)

THE COURT: Is this in this pocket part?

MR.MISHKIN: I think the pocket part only has the amendments of 1975.

MR. MACHARG: That has more.

THE COURT: Where is it in the pocket part, in McKinney's?

MR. MACHARG: That only contains the amendment as they affect the Public Health Law. You would have to go to Chapter 76.

THE COURT: It is not in McKinney's?

MR. MACHARG: What he refers to --

MR. STERN: Chapter 76 is what was just handed to you.

THE COURT: Did you include the statutory language?

MR. STERN: We included a situation to the particular section.

THE COURT: Can I keep this?

MR. MANTZOROS: We will provide the Court with a photostat of Chapter 76.

THE COURT: I suppose I already have it.

Now you are talking of 11E?

MR. STERN: Yes, your Honor. That section, your Honor, directs the commissioner to disregard the reasonable cost standard of 2807(3).

MR. MANTZOROS: There is the issue now where the whole controversy is coming up. What did the legislature direct him to do or not to do? The rating system is not related to cost.

THE COURT: Just a second. Let's go slowly.

It says here, and I'm reading 11E:

"During the period beginning January 1, 1976 and ending March 31, 1977, the commissioner may determine and certify to the director of the budget rates of payment for residential health care facilities without regard to the provisions of subdivision 3 of this section. The commissioner is directed to formulate such rates in accordance with the provisions of paragraph C of subdivision 1 of section 2803 and section 2808 of this chapter, which rate shall be effective for the period hereinbefore specified in this paragraph notwithstanding any inconsistent provision of such section 2808."

I think that is what was referred to me in the pocket part. Let's look at that for a minute.

(Pause)

Incidentally, this is contained in Public Health Law section 2807(2)(e). That, I guess, is the same as section 11E of Chapter 76?

MR. MISHKIN: That's correct, your Honor.

THE COURT: It would be awfully helpful in briefing to cite to McKinney's. We have McKinney's in the office like most offices do. I don't know why you didn't. Maybe you did.

MR. MISHKIN: I don't believe Chapter 76 has been included in McKinney's yet.

THE COURT: It's right here. Do you have a library up there?

MR. MISHKIN: Yes, your Honor.

MR. MACHARG: With reference to 11E in Chapter 76, there is an erroneous reference. Section 11 is the one that enacted 2808(2)(e), the one that's in the pocket. In section 11, the reference to the E is erroneous. The E is within the 2808.

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THE COURT: I don't know what you are saying.

MR. MACHARG: This is Chapter 76. Section 11 of that chapter enacted 2808(2)(e), which you will find in the pocket part, and their reference is actually to that section. It's not 11E.

THE COURT: Section 11 says: Subdivision 2 of Section 2807 of such law is hereby amended to read as follows --

And so we have that new 2807(2)(e), and that is in the pocket part.

It does say, as the plaintiffs' remark, that during this relevant period the commissioner may determine certain rates of payment for residential health care facilities without regard to the provisions of subdivision 3 of this section.

2807(3) says: Prior to the approval of such rates the commissioner shall determine, and so forth, that the proposed rate schedules for payments for hospital and health related service are reasonably related to the cost of efficient production of such service.

What are you supposed to do instead of referring to that? Going back to 2E, it says that the commissioner is directed to formulate such rates in accordance with 2803(1)(c). What is that?

MR. MACHARG: That's the rating system.

THE COURT: Is that the rating system that came into effect in August of '75 that you are talking about?

MR. STERN: That was begun to be developed in August of 1975, but as of the date when what your Honor was reading was enacted, when that was tied into the rating system, as of that date it was a year away from implementation in the terms of the rating system in the words of the defendants themselves. Yes, that was the one that the legislature was referring to but, no, it had not yet been developed.

THE COURT: My question was this: You allege in the complaint that a rating system came into being in August of '75 designed to sort of notify the public about the quality of nursing homes. I think you were arguing, and maybe you allege in the complaint, that when they started dealing with rating systems in connection with the 1970 legislation for reimbursement, they applied that rating system which had been designed in August of '75 for a different purpose.

What is it that provides for the rating

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system and incorporates the rating system? Is it this 2803?

MR. STERN: Yes, your Honor. It is.

THE COURT: Mr. Mantzoros says that not only is 2803 referred to, but 2808, and he says that that provides that such regulation shall be consistent with regulations promulgated under the provisions of Title 18 of the Federal Social Security Act by which payment for costs occurred by a residential health care facility for quantity and quality of services, and supplies shall not exceed those which should be paid in the normal course of business by a prudent buyer, and so forth.

He's saying what you are doing, you have in some way the cost factor incorporated; is that right?

MR. MANTZOROS: Yes. The efficiency cost, because of the prudent buyer concept.

MR. STERN: He indicated at the outset there were cost efficiency programs and procedures which were mandated by the statute, and what in fact happened, your Honor, was that after this statute was enacted the commissioner of health and the budget department had so many dollars to work with, and they developed rates based upon those dollars that they had to work with, as we set forth in our affidavit, which has not been disputed, and they worked backwards to decide, "Okay, we have so many dollars. Now let's take it at the 60th percentile." How would that work? They tried it with a higher percentile but the 60th, for one particular rating, was that percentile which, tied in with the rates, gave them a Medicaid expenditure for fiscal '76 which was lower than the '75 fiscal expenditure; and therein lies the rub, because the federal statute says "reasonable cost related."

Case after case strike down attempts to freeze Medicaid rates because of state fiscal emergencies, and those attempts get struck down no matter what the vehicle is, whether they talk in terms of percentiles or the like, or they talk in terms of a rating system, be it designed to measure cost, which this one does not, or any other methodology. The bottom line is that they lowered Medicaid reimbursement.

The Governor's message said, "I have to sign this into law because we have to save money on Medicaid rates."

The commissioners of social service and health in a memorandum that we have annexed as an exhibit have said, "This is a problem because it directs us to disregard cost and it will bring us in conflict with the federal statute." This is in the complaint and the exhibits to the affidavits.

So then what we have here is just a flat out attempt to lower overall Medicaid reimbursement, and I propose to show by my witnesses that their costs, their actual reasonable costs audited on a regular and continual basis by the state, far exceed what they're now going to get back, and they're going to be put out of business.

We are not talking about commercial ventures. When we talk about business we talk about homes with an average of 88 -- the residents are the average age of 88; they're incontinent, unable to care for themselves, and that demonstrates the irreparable injury.

In the light of the defendants' own statements about how they have to save money "and therefore we are signing this in, we are puting in this emergency measure, let's go and we'll worry about what the courts do later" -- every court which has had occasion to consider this has struck it down.

THE COURT: This is a lot of rhetoric. I have to take it slowly and analyze it, and that's all there is to it.

MR. STERN: There was a rating system which the defendants attempted to apply after Chapter 76, which was enacted on March 30, 1976. What they did was by May 13 they had given every home in the state a rating in five categories, nursing, dietary, etc. This was the rating system, your Honor.

Am I moving too fast?

THE COURT: No.

I tell you, I have to take care of something else very quickly.

(Recess)

MR. STERN: Your Honor, in offering the floor to Mr. Mantzoros earlier with respect to whether he disputed the facts in our affidavits establishing irreparable injury, I think I might have in responding to the arguments he made on the law, I think I might have jumped too far ahead in the following respect:

We are not arguing a motion for summary judgment and insofar as we reviewed the tests of the Second Circuit in terms of the demonstration of irreparable injury and the raising of a substantial issue going to the merits and indeed striving to see whether the status quo could be maintained, we are dealing with rates that have been in effect for over 22 months. We are dealing with an undisputed factual assertion that a variety of residential health care facilities rendering life-sustaining medical treatment are going out of business and not now talking about rhetoric but the facts in our affidavit.

In that light, against a standard in a Federal statute which requires a reasonable cost related basis, and the direction of the Legislature to disregard, the Commissioner to disregard the test of being reasonably related to the cost of efficient production of services --

THE COURT: That's not the issue Mr. Mantzoros raises. He says the statute as properly interpreted makes these rates cost related.

MR. STERN: But, your Honor --

THE COURT: But I am not prepared on that issue because nobody has briefed it, and on its face it sounds to me like something which could go both to the merits and the question of irreperable harm. It may evaporate, maybe there is nothing to it. But I don't really know at the moment.

MR. STERN: The test under the Federal Statute is whether the costs are on a reasonable cost related basis, and we will demonstrate by the testimony that the costs are inadequate to provide the reasonably cost related basis.

In addition -- the pure factual issue wholly apart from the fact that the State defendants admitted they weren't or regardless of what the language of the statute says, your Honor, the fact, not the rhetoric, is that the State has a mandated amount of expense and cut up the pie in that way, which is a fact dealing with whether these are reasonably related costs.

So regardless of the statute, the State statute doing it, if the fact is in effect a freeze, the Catholic Medical Center case, the variety of Federal cases we cited say you must be reasonably cost related.

We have inserted and we have left some causes of action out so we are not accused of a blunderbuss approach, but the blatant illegality of certain of these actions have caused us to assert easily disposed of procedural requirements. The Medical Care Advisory Committee had to be consulted under the Medicaid Act and Regulations. The Federal case we cited invalidates the Connecticut freeze for failure to comply.

The State has failed to give us the 60-day notice required under the State statute.

Your Honor, the final thing, just the fact regardless of the statutory enactment, in September the State tells the homes that the money that they have been paid is going to be recouped because the State has now set a rate period, without regard to any relevant standard that the plaintiffs could possibly have been acting with respect to since January 1.

On January 1, 1976, through all of 1976, these residential health care facilities were doing business as usual providing a high quality of care and getting paid for it.

THE COURT: Mr. Mantzoros, I am wondering this, that in the first place I can't possibly do anything this evening. I don't even thing we can finish the hearing this afternoon. This has been a very, very, very bad day for me and I apologize to all of you. But is there any kind of voluntary thing that can be done here? It does seem to me that I am just thinking out loud now, not trying to make a ruling, but it seems to me there are lots of problems here and even if the statute is supposed to be costrelated and you are analyzing it in that way, it seems to me that maybe the administration of the statute has left something to be desired. It may be that that is the case.

There may be problems about notice and maybe the thing was just not handled very well, I say maybe. I don't know at this moment, but it seems to me that as you get into it, you may find some problems.

Now, you have all of these lawsuits and all of these affidavits, and I can well believe that people who have their rates cut in days of inflation are going to file lawsuits and have affidavits saying they are going to go out of business, and these are big amounts of money.

Now, is there any possibility that the State would agree to the maining of the status quo pending at least an administrative consideration of this and pending a trial of the action by me when we can go into the issues a little better than we can today or between now and Monday?

We really have three different lawsuits here, and I suppose this is asking a lot of you, but in a way I don't think it is. I granted a TRO and that has been extended and the TRO was by no means consented to, but at least I don't hear that it is causing chaos to the State of New York, and it has been extended voluntarily.

Now, I just wonder if that might possibly set a pattern for doing something here.

MR. MANTZOROS: There are just two or three small items. We think your Honor's general position we may try to do something because the Administrative Review is hearing them. Loretta has gone to them and asked them --

THE COURT: Don't talk of that. I am not going to get into all of that. I just want to ask you a much more basic and it's not a simple question, but I want to ask you rather than to have this storm of lawsuits where there are lots of obvious economic problems raised, and I am trying to say that without making rulings, you know, but there are some, and it s fraud of these allegations of loss of thousands of dollars and going out of business, and let's be realistic, in this day and age, that could be pretty serious.

So it does seem to me that there might be some possibility that the State would hold these rates in abeyance for some period of time so that either this Court or the Administrators can think this thing out with some coolness and some reasonable amount of time.

MR. MANTZOROS: I am just asking, we will do this in what time period? There is a small time period that we may be able to do that.

THE COURT: I don't know what small is.

MR. MANTZOROS: May I suggest this, is your Honor suggesting, for example, one or two weeks, and then proceed to a trial on the merits, or papers really going into the exact details of the operation, and in the meantime they can be taken care of with a safety-valve procedure so that no one would go out.

THE COURT: I don't think that safety valve is meaningful. I think that if the payments are not coming in and the people have to plan, I amnot convinced

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the safety valve is much.

I think that a voluntary stay of all the new rates for a period of one month would be a very good idea. It seems to me that it is not a long time in view of the whole history of this, and it is a long time in view of the complexity of the different things are raised here.

MR. MANTZOROS: We are conferring now so that we can get what the impact will be if any, and may I invite the Court's attention --

THE COURT: Just don't invite it. Let's just wait for them to confer. Please just don't go on with this.

You are raising questions today, legal questions, which have not even been briefed. They are going to take time to brief and take time to be replied to and time for me to think about and really the State hasn't been able to be ready for this thing.

Now, what's the position on the voluntary stay/

(Pause.)

MR. MANTZOROS: There is a counter proposal, if we may call it that, they will be willing on a voluntary basis to leave the rates as they are, but with no recoupment. That is where there would be an impact in any State.

THE COURT: No, they can't.

MR. MANTZOROS: The rates are staying --

THE COURT: Wait a minute. What do you mean, the rates as they are?

MR. MACHARG: The rates as now promulgated and the rate they are contesting.

MR. STERN: The new rates?

MR. MACHARG: The new rates, without any, would remain without any attempt to recoup the difference.

THE COURT: That doesn't do it. Anybody would have thought that wouldn't do it. That is what the whole thing is about.

MR. MACHARG: But the damage they are complaining about is this threat of recoupment.

THE COURT: No, it is not. I don't think that is a fair understanding. I don't think that's even realistic.

MR. MACHARG: I think what we are saying is that the State in fairness to its side of the controversy feels that the rates should remain out but make no effort at recoupment of 11 months until the controversy is resolved.

THE COURT: Has the State read the affidavits? It seems to me you may not have, because the affidavits do not merely complain of recoupment. They allege and these people are ready to go on the stand and testify, that their cash flow is such that they will go out of business in a short time if these new rates are applied.

If you have a reasonable belief that you can challenge those financial allegations, and you have a reasonable belief that you can either contradict or destroy that evidence on cross-examination, then certainly we ought to gather and do that because if those allegations of imminent closing are false, we ought to know that.

But I think that maybe you know enough to evaluate them and I didn't detect any burning desire on Mr. Mantzoros' part to cross-examine, although he has this argument about cost and efficiency. But he isn't really prepared to do that. I am sure he will take discovery and you can't just have somebody get on the stand and ask him about their cash flow. You have to have some records.

Now, I don't think realistically you can challenge that very quickly. I may be wrong, you know a lot more about it. So I am saying to you, the crucial thing here is you have allegations, sworn allegations of nursing homes that the new rates without any retroactivity, are going to put them out of business.

Now what do you do about that?

MR. MANTZOROS: We would have this briefed --

THE COURT: I am not talking about a brief. I am asking you, Mr. Mantzoros, what do you do about the bare allegations that these homes are going out of business. That doesn't talk about a brief, it doesn't get to the interpretation of the statute.

MR. MANTZOROS: We would have answered if they showed the cost of the prudent buyer concept with any alleged allegations we would have had the answer, but they didn't do it. They just throw out a figure of $350,000, $500,000.

THE COURT: Mr. Mantzoros, would you be prepared to cross-examine this afternoon? Have you got enough to go to it?

MR. MANTZOROS: If they give me the financial data and their costs control, yes.

THE COURT: Would you be able to do it by Monday, analyze all that?

MR. MANTZOROS: It is only a question that if they would provide me tomorrow, we will have our order to sit down and do it and show they are just, as your Honor said, "They are allegations."

THE COURT: Maybe what this amounts to is that between now and Monday, which is about the time I have to have you come back, the nursing home plaintiffs who are making these allegations are to sit down with the Attorney General's Office and disclose the specifics of the finances and in effect have a discovery on this subject, not in a formal manner, but I don't think you need it.

There should be documents and it should be laid out, and then all parties can come in on Monday and give the specifics underlying it. We are not prepared to do it this afternoon. At least I am not prepared to hear it and Mr. Mantzoros probably couldn't deal with it.

MR. MANTZOROS: Except are we going to do it straight through the next three or four days, Saturday and Sunday?

MR. STERN: May it please your Honor, first of all, the rates for November, the rates that are supposed to be sent out -- excuse me, the health care facilities are supposed to submit their bills tomorrow --

today, in fact. Some have held up, November 30, in any case.

THE COURT: Mr. Stern, I can't under any stretch of the imagination render a decision today. I couldn't if I heard the testimony, I couldn't do it.

I have to have time to consider this and I am saying I am adjourning this hearing until Monday afternoon, and if you don't want to provide the back-up for the financial allegations in your affidavits, then I will draw the proper inferences.

MR. STERN: Your Honor, by omission there has been a misrepresentation to the Court because the facts upon which we base these affidavits are out of the financial statement that are filed with the State in two different forms with two different departments of the State, and this is an another straw man.

The financial statements for Leretta for 1975 are filed with the State because --

THE COURT: Up to what time?

MR. MANTZOROS: September, 1974.

THE COURT: What is the latest financial data? All I am saying is I am just sorry I have to adjourn this now. If the material is all filed, there is no problem, you just tell Mr. Mantzoros where it is all filed.

MR. LOWELL: Your Honor, may I say just one word? Your Honor was really on the right track a moment ago.

THE COURT: I may be on the right track but I am not doing anything tonight.

MR. LOWELL: Not at all. I was not suggesting that. Your request to the Department of Health & State that they give in some way a voluntary statement so you can consider it. I have been involved in this --

THE COURT: But they are not doing it.

MR. LOWELL: Your Honor, may I say just one word? The emergency nature of what Mr. Stern was talking about is that the facilities require the money in order to exist --

THE COURT: That is not helping me right now.

I am adjourning this hearing until Monday at 2 o'clock in the afternoon and between now and that time the plaintiffs who are seeking preliminary injunctive relief, and that goes for the two cases, the facilities case and the Homes case, they will furnish the back-up for the financial allegations in the affidavits and if the back-up is entirely contained in documents now on file, that is all the better. Then it is very simple for the lawyers for plaintiffs to simply correct Mr. Mantzoros and the other Attorney General lawyers as to those documents.

3 They can just get them out of the file and at least be able to be prepared to know, and I don't think it is just a matter of getting ready for cross-examination. I think that the State be better evaluate this situation from a financial standpoint and be better able to evaluate the bona fides of the claim that these new rates are going to put these nursing homes out of business.

That may lead to a decision about the question I asked you, I would certainly assume that the representatives of the State are going to very seriously over the weekend consider the impact both in terms of the truthfulness of the allegations and the impact on the public interest, and the patients and so forth of the financial facts.

That is very, very crucial to everybody concerned, and so the main thing to do now, it seems to me, is to work on the finances, consult about the finances and get together on Monday and do whatever is appropriate. So the hearing is now adjourned.

MR. LOWELL: If your Honor please, will you sign this order to show cause, so I can serve my affidavits, and we will be at issue here returnable on Monday?

THE COURT: All right, I will sign it.

(Adjourned to December 6, 1976, at 2.00 P.M.)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

---x

NEW YORK ASSOCIATION OF HOMES FOR AGING, INC., et al.,
Plaintiffs,

vs.

PHILIP L. TOIA, et al.,
Defendants.

---x

76 Civ. 5113

Before: HON. THOMAS P. GRIESA, D.J.

New York, December 7, 1976;
2.54 P.M.

APPEARANCES:

MR. STERN
MR. MISHKIN.

MR. LOWELL
MR. BRENNER.

MR. MANTZOROS
MR. MACHARG.

MISS WALL
MR. BRADLEY.

- - -

THE COURT: I would like to follow up where we left off last week and ask if the State has analyzed the financial condition of the plaintiff Homes, the people applying for the injunction, and who are saying that the new threats will threaten, or do threaten, their closing.

MR. MANTZOROS: Yes, your Honor.

THE COURT: What position do you take?

MR. MANTZOROS: After you finished Thursday afternoon the State, Mr. MacHarg, and an Assistant Commissioner, received certain financial reports or records, or whatever they were, from counsel for the plaintiffs. They returned to Albany Thursday night and made their analysis Friday and Saturday. I was in touch with them for several hours. They did make their analysis.

Miss Wall is here from the Department having gone through this analysis over the weekend. We are prepared to the extent of these documents, where an analysis has been made --

THE COURT: What is your position?

MR. MANTZOROS: We are not conceding this. We still have the factor, and that is not in these records, which I have not seen because they were in

Albany --

THE COURT: You are the lawyer for the State. I adjourned this hearing for a good long time to find out what position the State would take as to the bona fide of these claims and other matters. I have to know what position you take. Is it true or is it not true that these applicants, or any of them, are threatened with going out of business if the new rates are applied?

It seems to me that this is of concern to the State of New York, and you would by now have a position on that, and you wouldhave questions to ask.

MR. MANTZOROS: We do have questions to ask. We are not prepared to concede closings as to all of the purported class.

If I may make a few prefatory remarks which may be of assistance to the Court: My understanding is, and after discussions with Mr. MacHarg, Donald MacHarg, about 286 nursing homes in this category, there are about 80 who are 28-A type, a statutory type. It is a technical term involving certain construction. The others --

THE COURT: I have names here. I have St. Cabrini; I have Mohawk Valley. I have specific names.

MR. MANTZOROS: Our offer of proof will be that these papers, these four, that there may be losses which have to be determined in the situation where we have new rates coming up January 1st for the next two or three-week period, and there will be two types of losses, according to the affidavits, one for the application of the new 1976 rates and the other is as to reimbursement. In other words, they break down in each of their affidavits two types of losses: One, as I recall, from the application of new rates; the other is from the retroactive application back to January 1, 1976.

THE COURT: I am not concerned about retroactivity. The State has conceded they will not apply the retroactivity. You said you would agree to a stay.

MR. MANTZOROS: It is prohibited. A retroactive application is prohibited.

THE COURT: I am not concerned about retroactivity for the moment. I think we had better just put on the witnesses.

MR. MATZOROS: That will be the analysis in that context.

THE COURT: I would have expected you to analyze. I am surprised. St. Cabrini Home, Dobbs Ferry, 200 patients, 75 per cent Medicaid patients, 1975 rated $62.51 per patient per day I am informed. This was frozen until the new rate was put into effect which is $55 per patient per day. I am informed that the 1976 operating loss to date is $280,000. I am told that with the new rates St. Cabrini will lose $120,000 in the next few weeks that they are threatened with termination in eight or nine weeks if the new rate is put into effect.

Is all that wrong?

MR. MANTZOROS: Miss Wall will testify as to her analysis. May I suggest this, if your Honor please When they left here Mr. McCann and Miss Macharg drove back to Albany Thursday night. I am not a financial analyst, they took them with them so they had them Friday, Saturday and Sunday in Albany.

THE COURT: Who on your side is prepared to discuss the finance?

MR. MANTZOROS: Miss Wall.

THE COURT: So what is wrong?

MR. MANTZOROS: So when I am supposed to have looked at these things I haven't even seen them.

THE COURT: Let's have somebody who has seen them.

MR. MANTZOROS: Miss Wall has made an analysis over the weekend.

THE COURT: Let's have the analysis. I want to know what our issues are here. I am not interested in having a lot of testimony on things that are not in dispute. So what are the issues? Who is the Miss Wall I am addressing? What are the issues?

MISS WALL: The issues in Cabrini?

THE COURT: What is the problem?

MR. MANTZOROS: Give him an analysis.

May she make an offer of proof, an analysis?

THE COURT: I am asking her the question. Why doesn't she answer?

MISS WALL: I am trying to.

THE COURT: Okay.

MISS WALL: We have looked at Cabrini.

THE COURT: Why don't you stand up? I

can hear you a little better.

MISS WALL: St. Cabrini is a 200-bed health center. The only thing I can say right now is that we have looked at their balance sheet and their current assets are about $800,000 over current liabilities which would make us think it is not an immediate problem, that they do have assets so that they could weather at least a temporary --

THE COURT: What do the assets consist of?

MISS WALL: The assets are some of the -- it is -- just a minute -- accounts receivable.

THE COURT: What is the date of that statement?

MISS WALL: September, 1976.

THE COURT: Okay.

MISS WALL: Estimated third party rate adjustments due --

THE COURT: Just a second, the current assets are what?

MISS WALL: 1,812,000.

THE COURT: 1,812,000. Do you have the financial statement you are talking about? Can I have a copy?

MISS WALL: Yes, I believe this was given to Mr. McCann at the meeting prior to the last court session. What I have here are the things he brought.

THE COURT: Is this part of the record so far?

MR. STERN: No, it is not, your Honor.

MR. MANTZOROS: There is nothing in the record.

THE COURT: What?

MR. STERN: Mr. Mantzoros said there is nothing in the record.

THE COURT: Do you want to introduce it?

MR. STERN: We were planning to call the controller of St. Cabrini as part of our proof but we can mark this as Plaintiffs' Exhibit 1, your Honor.

(Plaintiffs' Exhibit 1 was marked for identification)

THE COURT: Any objection to receiving it for this hearing?

Hearing none, we will receive it.

Do you have any objection? I don't hear any objection .

(Plaintiffs' Exhibit 1 was received in evidence)

x MR. MANTZOROS: No objection.

THE COURT: It's got $92,000 cash as of September 30 and it has a current liability sheet which I can't -- in the righthand part is obliterated.

MISS WALL: It looks like a million twelve.

MR. STERN: 1,012,864.

THE COURT: All right. Anyway we have got the main figures.

How do you analyze the balance sheet that gives you encouragement?

MISS WALL: Only from the point of view that their assets exceeded their liabilities by $800,000. There were a couple of questions that we wanted to ask him.

THE COURT: Why don't you ask?

MISS WALL: One is, there is -- of the liabilities, $674,000 is owed to the Cabrini Health Care center which is the parent organization I think you would call it and we wondered what that is.

THE COURT: Okay.

MISS WALL: In other words, a good share of their liabilities are owed to a related corporation.

THE COURT: Why don't you let the witness get on the stand? Let's try to avoid having a lot of incontested facts droned through, but we can at least get to the issues.

MR. STERN: Fine. Plaintiffs will call Al Fischer.

THE COURT: Okay.

ALBERT FISCHER, called as a witness by the plaintiffs, being first duly sworn, testified as follows:

THE CLERK: State your full name, please.

THE WITNESS: Albert Fischer.

THE CLERK: How do you spell your last name?

THE WITNESS: F-i-s-c-h-e-r.

THE CLERK: Thank you, be seated.

MR. STERN: Your Honor, shall I begin with Mr. Fischer's examination or does your Honor just want to ask him questions?

THE COURT: No, go ahead, but just try to --

MR. STERN: I will trip lightly.

THE COURT: Yes.

DIRECT EXAMINATION

BY MR. STERN:

Q Mr. Fischer, what is your current position?

A I am assistant controller for the St. Cabrini Nursing Home.

Q How long have you served in that capacity?

A Four years.

Q Could you give us a description of your present job?

THE COURT: I know what a controller is. Let's go.

Q Do you have any previous experience in the field?

A Yes.

THE COURT: I am not going to question he knows how to do a balance sheet and so forth. Are you an accountant?

THE WITNESS: Yes.

THE COURT: A CPA?

THE WITNESS: No.

THE COURT: But you are an accountant; you know how to deal with books and so on?

Okay, let's go.

Q Would you describe what St. Cabrini is,

Mr. Fischer?

A St. Cabrini is a 200-bed --

MR. STERN: Your Honor, if we don't get right to the fact we misht have a dispute here and we need to preserve the record for purposes of creating a record.

THE COURT: We'll worry about the record. You get to the crux of the financial problem right away.

MR. STERN: Okay.

Q Mr. Fischer, I show you what has been marked as Plaintiffs' Exhibit No. 1, entitled: St. Cabrini Nursing Home, Inc., the operating period financial statements for the period from January 1, 1976 to September 30, 1976.

THE COURT: Do you happen to have one with all the figures showing that isn't obliterated on the Xerox?

MR. MISHKIN: Your Honor, I think we do.

THE CLERK: Your Honor, I would prefer to mark the original.

Q Mr. Fischer, would you turn to the page of Exhibit 1 which lists the expenses and income for St. Cabrini for the nine-month period? What page is that?

A Exhibit B.

Q Exhibit B.

Can you tell us from analyzing Exhibit B, Mr. Fischer, what the cost per patient of day care rendered by St. Cabrini has been for the nine-month period through September 30th?

A Yes, sir. It is $69.33 per day.

THE COURT: Let me hear the question and answer.

(Record read)

Q How do you arrive at that figure, Mr. Fischer?

A By taking the total of our operating expenses, reducing them by certain minor --

THE COURT: You've got the figures there, but just go through the figures.

A Yes, sir.

From the nine-month statement, we have operating expenses plus so-called non-operating expenses and depreciation totalling $3,614,333.

THE COURT: Is that figure on here?

THE WITNESS: In components, your Honor.

THE COURT: Let's have the components.

THE WITNESS: Operating expenses 2,868,552.

THE COURT: Let me find that.

THE WITNESS: That is listed as total operating expenses under the column called actual. Because we have a budget column in here as well.

THE COURT: I don't mean to get caustic but I don't see why you bring into court a Xerox copy where some of the writing is obliterated. Now, if it isn't the lefthand column, it is the righthand column. Would it be possible for you to produce a copy that is complete or bring in the original so we can read what we've got? I can sort of make this out, and I don't want to pause.

MR. STERN: The original was filed with the Department of Health.

THE WITNESS: I believe I have an original copy with me, your Honor.

THE COURT: Why don't you get that.

We'll mark this.

All right, I am going to look at the statement of revenues and expenses exhibit.

THE WITNESS: That is correct, your Honor.

THE COURT: You are referring to the figure total operating expenses?

THE WITNESS: 2,868,552.

THE COURT: Let me just get a note.

Okay, where did you go from there?

THE WITNESS: Added to that is $514,692 of expenses listed under the section called non-operating. Which is our interest expense and fees and charges made.

THE COURT: What was the figure again?

THE WITNESS: 514,692.

THE COURT: What is that?

THE WITNESS: The interest and fees and charges on our 28A mortgage.

THE COURT: What is 28A?

THE WITNESS: 28A is the mortgage granted by the State of New York Housing Finance Agency under Article 28A of the --

THE COURT: Was this something you had to pay during the period?

THE WITNESS: That is correct, your Honor.

THE COURT: Cash outlay?

THE WITNESS: Cash outlay.

THE COURT: Okay. Fine. Now where do we go from there?

THE WITNESS: Next item is depreciation expense of $231,089.

THE COURT: Now, depreciation is not cash, that is bookkeeping?

THE WITNESS: That is a bookkeeping entry, right.

THE COURT: Go ahead.

THE WITNESS: The next item is -- we have on this schedule, is we have added to expenses an item called $51,453. That does not appear in this statement, your Honor, because it is an item that affects this period but was not determined to be applicable until the current month, until the month of November.

THE COURT: What is that item and how much?

THE WITNESS: The amount is 5453. It relates to expenses incurred, but that had been erroneously charged to a non-operating cost --

THE COURT: But these were cash expenses?

THE WITNESS: These were cash expenses, your Honor.

THE COURT: Okay, next.

THE WITNESS: The next item is we have made a deduction from expense of $13,659.

THE COURT: Where is that?

THE WITNESS: That shows under non-operating revenue.

THE COURT: Right.

THE WITNESS: Which represents various small items such as telephone commission.

THE COURT: Are those expenses?

THE WITNESS: They are used as a reduction of expense, your Honor. They are in effect either miscellaneous income or an offset to expense.

THE COURT: I see. All right. So it is a reduction?

THE WITNESS: Right. It is a minus figure, correct.

THE COURT: Okay, next.

THE WITNESS: Those are our total expenses.

THE COURT: What does that add up to?

THE WITNESS: That adds up to -- I have got it in a different sequence on here, I am sorry.

THE COURT: Anybody got a calculator?

MR. STERN: Yes.

(Pause)

THE WITNESS: 3,679,445.

THE COURT: All right.

THE WITNESS: The number of patient days in the nine-month per-od were 52,876.

THE COURT: Give me the figure again.

THE WITNESS: 52,876.

And a division there will produce a number which is slightly higher than this schedule because we followed a different procedure here, but that would produce $69.59 per day.

THE COURT: Okay.

THE WITNESS: Those are my costs. The difference represents the 13,000. He should have pulled it out of the schedule, he did not, but that is used as a reduction of expense for reimbursement purposes.

THE COURT: The 3,679,445 takes into account the reduction of expense, doesn't it?

THE WITNESS: I thought you were giving me -- I said that was without, without it it is 3,665,786.

THE COURT: Wait a minute.

THE WITNESS: Okay.

THE COURT: What do you get if you add up all the figures you have given me, all the pluses and then you subtract the 13,659? What do you get?

THE WITNESS: You get 3 million -- I'm sorry, your Honor. This calculator does not work the way mine does. I am hitting minuses and getting pluses. Give me a moment.

3,652,127. I am not familiar with this machine.

THE COURT: Okay, 3,652,000.

THE WITNESS: 127.

Dividing that by 52,876 will give you a per diem cost of $89.07. The difference between that and the 69.33 I previously stated of 26 cents represents the $13,000 divided by the days. That is not in this schedule that I have.

THE COURT: Fine.

THE WITNESS: But it should have been reduced by that. So we had a cost of $69.07.

THE COURT: All right.

THE WITNESS: Next question.

Q Mr. Fischer, did St. Cabini suffer a loss in the first nine months of 1976?

A We did.

Q In what amount?

A $283,000.

T3

THE COURT: $283,000?

THE WITNESS: That's on Exhibit B, your Honor, at the third line up from the bottom.

Q What portion of that was attributable to depreciation?

A That's $231,000.

Q So that, in effect, there was a $52,000 cash loss for the first nine months?

A That's correct.

Q Had St. Cabrini had a loss in the preceding 12-month period for 1975?

A We did.

MR. MANTZOROS: I don't think that's relevant, if your Honor please.

THE COURT: I will allow it.

Q What was the last for 1975?

THE COURT: For the 12 months?

Q For the 12-month period ending December 31, 1975.

A $550,000.

THE COURT: Was any of that depreciation?

THE WITNESS: Yes. There was depreciation of $307,000.

MR. STERN: I would like to have marked as

Plaintiffs' Exhibit 2 for identification the operational period financial statements of St. Cabrini Nursing Home for the years ended 1975 and 1974, December 31st.

THE COURT: Get it marked for identification. Taking your depreciation you have $243,000 for 1975?

THE WITNESS: Yes.

xx (Plaintiffs' Exhibit 2 marked for identification.)

THE COURT: Those are the statements for 1974 and 1975?

MR. STERN: That's correct. There is one statement covering both years.

THE COURT: Proceed.

BY MR. STERN:

Q Mr. Fisher --

THE COURT: We will receive that for the purpose of this hearing.

xx (Plaintiffs' Exhibit 2 received in evidence.)

Q How did St. Cabrini deal with the loss for 1975?

A Since we were aware that our rate was frozen in October when we set up our budget for 1976, we did two things: First, we froze all wages at the level then in effect. We said there would be no salary increases until such time as other resources might become available.

Secondly, we said that any positions that became vacant would be reviewed as to whether they had to be filled or whether we could operate without that particular position being filled.

In addition to that, we reviewed non-salary earnings to see where costs could be cut or lowered.

Q Were costs cut wherever they were found that it could be done?

A Yes.

THE COURT: Do I understand that you were faced at the beginning of 1976 with a freeze keeping in effect the 1975 rates?

THE WITNESS: Yes.

Q Which had resulted in a loss, according to your calculations?

A Yes.

Q Did you have reserves to offset the loss that was suffered in 1975?

A No.

Q How has that loss been dealt with?

A The cash loss has been dealt with by delaying payments for supplies and services other than salary earnings.

Q And has that continued to this day?

A Yes, it has. We are approximately four months behind in payments for these items.

Q In addition to the 1975 loss there has been an additional $52,000 of loss in 1976.

A Cash loss, $52,000.

Q That's notwithstanding your attempts to cut back expenditures by freezing salaries?

A That's correct.

THE COURT: You are four months behind in what?

THE WITNESS: Payments for supplies and services.

THE COURT: Does that include salaries?

THE WITNESS: Other than salaries.

THE COURT: Aren't you current?

THE WITNESS: We are current in payment of salaries.

BY MR. STERN:

Q Was St. Cabrini advised of a new 1976 rate in or about November of this year?

A We were.

Q What is that rate?

A $55.

THE COURT: What was the rate, the 1975 rate?

THE WITNESS: The rate before November was $62.51.

THE COURT: Before November of what?

THE WITNESS: '76. We were then notified of this new rate.

THE COURT: So this was the 1975 rate which was frozen until now?

THE WITNESS: Yes.

THE COURT: Was what?

THE WITNESS: $62.51.

THE COURT: You were notified when about what?

THE WITNESS: The beginning of November, that the rate would be reduced to $55.

THE COURT: As of when?

THE WITNESS: As of 1/1/76.

THE COURT: What were you notified about how that would be applied? Were you notified anything about that?

THE WITNESS: Not specifically.

THE COURT: You were notified that the rate would be $55 as of 1/1/76 retroactive?

THE WITNESS: Correct.

THE COURT: You may proceed.

MR. STERN: I would like to have marked as Plaintiffs' Exhibit 3 for identification a hospital memorandum Series 76116, dated 10/31/76.

xx (Plaintiffs' Exhibit 3 marked for identification.)

MR. STERN: This is a publication of the State of New York, Department of Health.

BY MR. STERN:

Q I show you Plaintiffs' Exhibit 3 and ask you whether this was the memorandum by which you were notified of your new rate?

A It is.

THE COURT: Youwant to introduce it for this hearing?

MR. STERN: Yes.

MR.MANTZOROS: No objection.

THE COURT: It will be received.

xx (Plaintiffs' Exhibit 3 received in evidence.)

Q Mr. Fischer, have you made any analysis of the economic effect on St. Cabrini if the new rates are applied prospectively only for the remainder of 1976?

A Yes.

MR. MANTZOROS: If it is in general, to the weight of the evidence -- I don't know if he is competent for an economic analysis.

THE COURT: If it appears to me he doesn't know what he is talking about we will find out very quickly. I don't want to go through a lot of qualifications of experts.

MR. MANTZOROS: It is as to the weight, your Honor?

THE COURT: We will take it step by step.

Go ahead.

Q What will the effect on reimbursement to St. Cabrini be if the new rates are applied prospectively for the remainder of 1976?

A For November and December of 1976 --

THE COURT: You are assuming that the new rates are applied prospectively beginning November 1?

THE WITNESS: That's correct.

The operating loss of St. Cabrini Nursing

Home for that two-month period would be approximately $120,000.

THE COURT: That's for November and December?

THE WITNESS: Yes.

THE COURT: I guess this includes some depreciation?

THE WITNESS: Yes.

THE COURT: How much?

THE WITNESS: Our depreciation is about $26,000 a month.

THE COURT: So about $52,000?

THE WITNESS: Yes.

THE COURT: Let's call it $50,000?

THE WITNESS: Leaving $70,000.

THE COURT: Cash loss?

THE WITNESS: Yes.

BY MR. STERN:

Q If the new rate is applied retroactively, what would be the effect in terms of money owed by St. Cabrini?

A From January 1 through September 30th, which was the last billings that we had completed and been paid for, the retroactive payments would approximate

$250,000.

THE COURT: Why do you use September 30th?

THE WITNESS: That is the last billing that had been paid at the time and paid for at the $62.52 rate. The October billings were up in the air at that moment.

THE COURT: I thought you were forecasting the loss based on the new rate in November and December?

THE WITNESS: That's right.

THE COURT: Do I understand you have never gotten paid for October?

THE WITNESS: As of this morning we have received a check from the County of Westchester reducing our rate to the $55 rate.

THE COURT: For October?

THE WITNESS: Yes. We billed at $62.51.

2 THE COURT: I think I had better get this. For October you billed --

THE WITNESS: Westchester County at $62.51 a day. They adjusted the bill and paid us at the $55 per day rate.

THE COURT: The county adjusted it?

THE WITNESS: Yes.

THE COURT: And made payment this morning?

THE WITNESS: Yes, at $55.

THE COURT: Can you conclude that in any of your --

THE WITNESS: That, in itself, represented a $10,000 cash difference. The City of New York has not processed the October billing as yet.

MR. STERN: A word of explanation, your Honor: The residential health care facility is paid by the county of the residents of the patients, so that Westchester reimbursed the facility for those patients who are Westchester residents, and what New York City will do is anybody's guess.

THE WITNESS: It is up in the air.

THE COURT: So that's why you are starting with an analysis of retroactivity through September 30th?

THE WITNESS: Those were the last months that were completely paid.

THE COURT: Retroactivity through September 30th would produce what?

THE WITNESS: $350,000.

THE COURT: What?

THE WITNESS: Of moneys payable back to the City of New York and the County of Westchester.

BY MR. STERN:

Q Is that the difference between the old rate and the new rate multiplied by the number of patient --

A That's right.

Q What would that do to your books, adjusting them back, so to speak?

A The statements that are rendered would then be incorrect to that extent.

THE COURT: What would it do to them?

THE WITNESS: It would increase our loss by that amount. Our expenses would remain the same and our revenue would have decreased to that extent.

THE COURT: You said a few minutes ago that for the first nine months $52,000 cash?

THE WITNESS: Yes. That would become $400,000 cash loss, adding $350,000.

THE COURT: Has anybody actually demanded the payment of $350,000?

THE WITNESS: No.

MR. STERN: Your Honor, may I --

THE COURT: I would like to cover the effect of the Westchester check which came in this morning.

Better put aside the $350,000 for the moment.

You had the $52,000 cash loss for the nine months. You have told me that the cash loss for November and December at the new rate would be $70,000?

THE WITNESS: Right.

THE COURT: Let's assume, for the moment, that New York City didn't reduce the bill for October. Let's do these assumptions:

Cash loss, nine months, $70,000.

THE WITNESS: $50,000, your Honor.

THE COURT: We will call it $50,000.

November and December at new rate, cash loss, $70,000, right?

THE WITNESS: Right.

THE COURT: Let's assume October only the reduction by Westchester County.

Can you give me what October will contribute?

THE WITNESS: With Westchester County, you lost $25,000 cash as opposed to -- they have made a $10,000 adjustment.

Q What additional loss would be incurred as a result of the payment of October's bill by Westchester County at the new reduced rate rather than the old rate?

THE COURT: Let me interrupt.

Did you calculate the profit or loss for

October on any basis already?

THE WITNESS: We are in the midst of doing the October statements.

THE COURT: Can you estimate?

THE WITNESS: Yes, I can estimate. The October loss, just taking the Westchester adjustment, would be around $42,000 to $45,000. That's based upon the $35,000 that we are running, and adding back the $10,000 adjustment that was made by the County of Westchester.

THE COURT: Let's suppose Westchester had not reduced. You had gotten your full $62.51 rate. Would you still have run at a loss for that month?

THE WITNESS: Yes.

THE COURT: Do you know what the loss would have been?

THE WITNESS: Yes.

THE COURT: What?

THE WITNESS: About $35,000.

Q I guess that includes depreciation?

A That would be a cash loss.

THE COURT: $35,000 cash loss?

THE WITNESS: Yes.

THE COURT: At the old rate?

THE WITNESS: Right. Yes, your Honor. We are losing money at the old rate.

THE COURT: It sounds awfully big. You have a $35,000 a month cash loss for November-December on the new rate?

THE WITNESS: Yes. I am getting my two rates mixed up. You want the old rate?

THE COURT: The old rate for October.

THE WITNESS: Right now, your Honor, my total loss, including depreciation, we are running $31,000 a month; eliminating the depreciation we are running a $6000 cash loss. That's at the $62.51 rate.

THE COURT: With depreciation the loss would be?

THE WITNESS: With depreciation, 32,000, eliminating the depreciation, 6000.

THE COURT: All right. With Westchester reducing by 10,000, you would have a 16,000 cash loss.

THE WITNESS: For October.

THE COURT: You don't know -- if New York City makes reduction it would be worse, obviously.

THE WITNESS: That is correct.

THE COURT: Let's take the total loss for nine months, November and December at the new rate and the $16,000 figure for October and we get -- I get 136. Might be a little more because we have rounded off the 50 and the 70, but anyway that is not too important.

So under those assumptions you would end up the year with 136,000 loss, approximately?

THE WITNESS: Of cash loss.

THE COURT: Of cash loss.

Now, let's suppose New York made the reduction to $55, what would happen?

THE WITNESS: For the month of October.

THE COURT: Right.

THE WITNESS: Okay. The New York City billing difference is about $15,000, $16,000.

THE COURT: Let's call it 15. So that would bring your October loss to a little over 30?

THE WITNESS: Right.

THE COURT: The total year loss would be about a little over $150,000, right?

THE WITNESS: Of cash loss, yes.

THE COURT: Okay, Mr. Stern.

Q Mr. Fischer, if the new rate is spplied prospectively only and considering the prospective cash loss, what is your view as to how long St. Cabrini will be able to operate?

A Based upon our immediate cash needs of having to meet payroll and there are many facturs that would enter into that, but some of which are very hard to determine, things such as effect on vendors, effect on employees who feel their jobs are jeopardized and may not wait, but we would findit very difficult to meet our payrolls in about 60 days from now.

THE COURT: Wait a minute. You are talking about -- about payrolls, you find it difficult to meet payrolls after 60 days?

THE WITNESS: Yes.

THE COURT: How about your original suppliers?

THE WITNESS: We would defer them even more than presently. We are presently about four months behind in payments.

THE COURT: Are you getting static from suppliers?

THE WITNESS: Indirectly.

THE COURT: But you are saying right now you are behind your suppliers and in 60 days you would begin to have a lot of difficulty in meeting your payroll, so you would become behind in your payrolls?

THE WITNESS: As well as to my suppliers.

THE COURT: And the suppliers would fall farther behind?

THE WITNESS: Yes.

Q Would you expect that they would stop supplying?

THE COURT: Look, I don't think anybody wants to sit around and encourage an operation to go forward and not pay its salaries and not pay its -- **for the** milk and theice cream and so forth. I do not understand that that is something we want to promote.

So it is not a matter, if they are delinquent on their bills, they are delinquent on their bills. If they are not delinquent and he is not telling the truth, we'll find that out.

Q Mr. Fischer, some counties and particularly Ulster County have attempted to recoup their retroactive payments by deducting the amount which a facility owes to the state by retroactive calculation.

THE COURT: Can we do this? Are you through with St. Cabrini?

MR. STERN: No, I want to ask him what would be the effect on St.Cabrini if the Department of Social Services did with respect to St. Cabrini what one or more local departments have done with respect to other health care facilities.

THE COURT: Where is St. Cabrini?

THE WITNESS: Westchester County.

MR. STERN: I have one other question, your Honor.

THE COURT: All right.

Q Is St. Cabrini a participant in the federal Medicare program?

A Yes.

Q Do you have a reimbursement under the federal Medicare program?

A Yes, we do.

Q What is that rate?

A Our current rate for services rendered now is $69.64.

THE COURT: What is that figure?

THE WITNESS: $69.64.

Q How is that rate calculated?

A Medicare bases their interim rate on two --

THE COURT: What do you mean an interim rate?

THE WITNESS: This is not a final rate for the year, your Honor, because Medicare rates are retrospective.

Q It is constantly subject to an audit and a raising?

A Yes.

THE COURT: Let's go on and let's see if the state has any problems with the figures that have been presented. Okay, let's cross-examine him. We can come back to the Medicare rate if we need to.

MR. MANTZOROS: I just have a few questions for clarification, if I may, your Honor.

THE COURT: Is that all?

CROSS-EXAMINATION

BY MR. MANTZOROS:

Q On its $350,000 figure that you mentioned, does that include, would you explain that, does that include any amortization or depreciation, what does it include?

A The $350,000 of retroactive equipment.

Q Right.

A The difference between the $62.51 rate that was in effect and the proposed $55 rate that is going into effect.

THE COURT: That is what they would have to pay back?

THE WITNESS: For the number of patient days serviced to Medicaid patients.

THE COURT: We've got that.

Q Would you list for us in each of the seven categories under the prudent buyer factor that is in the new statute, 1976, to wit, nursing, food nutrition, leisure time activities, cleanliness and safety, medical care, rehabilitation therapy, social work, under each of the categories, what cost efficiencies by plan or program have you initiated under the new statute?

MR. STERN: I will object to the question.

THE COURT: It is incomprehensible.

MR. MANTZOROS: If your Honor please, he is claiming losses under the '76 statute.

THE COURT: Break it down and ask him one thing at a time.

MR. MANTZOROS: I will.

THE COURT: you made a speech.

Q On nursing, which is the first item for the rating, would you please state each of the items and programs for cost efficiency undre the prudent buyer factor that is in the reimbursement rate in section 2808-1-A?

MR. STERN: Objection, your Honor.

THE COURT: I don't understand that.

MR. MANTZOROS: If your Honor please, the statute provides that the new rates as directed are the formula is the prudent buyer technique.

THE COURT: Mr. Mantzoros, he is not a lawyer.

MR. MANTZOROS: I am not asking him for a lawyer --

THE COURT: Just let me finish. He is not a lawyer. He doesn't have to read the statute, but at least ask him if he has. Don't lump all that, lump a big speech into a question. You ask him or other people if they have read that statute or what they have done by way of cost efficiency programs in nursing and anything else, but that kind of question doesn't help us get -- it's just got too much in it.

MR.MANTZOROS: I will rephrase the question.

Q What cost efficiency programs have you adopted for nursing services at St. Cabrini?

MR. STERN: Objection, your Honor.

THE COURT: Overruled.

A We have reduced, I will give you the results rather than the specifics, I will go into both. We have reduced our nursing salary cost per patient today from $21.54 to $21.38.

THE COURT: I don't understand. Let's have the reporter read that again.

(Record read)

MR. MANTZOROS: If your Honor please, I want the further clarification.

Q Is this by reduction in salary or reduction in number of nurses? How did you accomplish?

A We have not reduced salaries but we have not replaced nurses where we felt we could do without a person. However, we have maintained at all times the required nursing hours of care as defined by the Department of Health.

Q Do you know how many nurses you have not replaced?

A No, sir.

Q And the other items under nursing, is that salary?

A No, sir.

Q Under food nutrition, what cost efficiency programs haveyou initiated and adopted? And please state the date when you did.

A I cannot give you numbers and dates, because our accounting records are not kept by the date of each transaction for this type of analysis. However, again our per patient day costs have been reduced for dietary salaries from $4.42 to $4.07.

THE COURT: What is that cost?

THE WITNESS: $4.42 per patient day down to $4.07,

THE COURT: Is that the cost of the food?

THE WITNESS: No, that is the cost of the dietary salaries.

Q Was that accomplished by not hiring or reduction in salaries?

A We have made no reductions in salaries. That is accomplished by cutting back staff.

Q How long has that situation existed, since October 1, or since April 1?

A We have instituted these cost savings efforts since November of 1975.

Q What procedures do you use or have you adopted in the procurement of food? Do you go around shopping for better prices, do you operate in cooperatives?

A We shop for prices, we do not buy food through a cooperative, but our dietary department does look for the best price on all items on a daily basis.

Q Is that in effect since November 1975, you say?

A That was in effect before November of 1975.

Q Have you done anything since the new rates have come into effect in October or November of 1976?

A You have only reinforced in this case what has been in effect all along, to get the best price possible.

Q For example, you reinforced. How did you reinforce?

A By discussing with our dietary personnel the performance of what they are doing and to make certain thatthey do these things as well as to cut out such things that might be considered frills.

Q So you may have achieved some economies since October or November, 1976?

A I do not have any measurements for the month of November.

Q If you say you have reinforced --

A There is a possibility, yes.

Q How much of a possibility?

MR. STERN: Objection, your Honor.

A I cannot recall.

Q Wait a minute.

Now,if you did accomplish what you say to some extent, how is that reflected in the losses that you claim for the period prior to October, November, 1976?

MR. STERN: Objection, your Honor, we are talking about possible savings that the witness can't even testify to that may or may not have occurred in the month of November, and Mr. Mantzoros is attempting to take him through that as --

THE COURT: I don't understand this. It does seem to me that in respect of nursing homes which have been receiving Medicaid reimbursement over a period of time, that the state would have some knowledge of what they are doing in the way of efficiencies or otherwise on costs. You do not display to me, Mr. Mantzoros, with all due respect, any knowledge of the subject. You are asking some questions. I don't understand that anybody has done anything to look into the costs or financial structure of these nursing homes since we have last met except to look at this balance sheet and -- which anybody can look at in ten minutes.

I assume that there is some knowledge by the State of New York and its affiliates about the costs of these homes that have occurred before this hearing or else there have been a lot of other -- there has been a lotof other sloppy handling by the State of New York in respect of these payments that have been doing on for years.

There must be standards about food costs, what the costs per patient per day. There must be standards that have been governing and it seems to me that it isn't a matter of standing up and saying gee, what have you done recently, without knowing anything about it. The State of New York must have knowledge so thatthese things have meaning.

MR.MANTZOROS: If your Honor please, Miss

Wall is here and she can answer your questions.

I may suggest, your Honor, that the change of venue that this case and its records are up in Albany and I am down here. These gentlemen have traveled at night to come down here. I can't be in two places with the witnesses. I would be glad to have the time to be up there.

THE COURT: Okay, Miss Wall.

MISS WALL: The rates that were set, the new rates that were set were based on using costs of the facilities from 1974. That is the first thing. That was the original cost basis.

Then we arrayed the costs of homes that had good ratings of which St. Cabrini was one and held the costs in each category to the 60th percentile meaning that 60 per cent of the homes in that size category were operating with a good state rating and cost lower. It was an attempt to regulate the costs with the feeling that anyone -- if 60 per cent of the homes could operate at this cost in, for example, good or nursing or whatever the five categories.

THE COURT: Where are these other homes?

MISS WALL: They are statewide with geographic differentiations added to it so they have been equalized.

THE COURT: My question is, has there been an analysis over a period of time of St. Cabrini homes' costs? Has anybody been in there and attempted to find out before today if they are efficiently run or they are wasteful? Is this the first time there has been inquiry into this matter about St. Cabrini? Isn't there some informationof studies or inspections or accountings or something so that the State of New York knows whether they are extravagant or efficient? Is this the first time anybody has inquired about it?

MISS WALL: About this particular home?

THE COURT: Right.

MISS WALL: We have 700 homes and up until this year we have had a staff of about ten people, so I don't know.

THE COURT: You are telling me there has been no inquiry?

MISS WALL: No, we have surveys, we've got results of the surveys here telling us what kind of operation, whether they feel that they could operate with cut services. Our surveys have gone in there as far as program is concerned.

As far as the financial part of it, I don't know whether it has ever been audited by the auditors, I am not familiar with that, but I do know that all we have been using is comparison of their costs with other nursing homes.

THE COURT: Do youhave any reason to believe that if the new rates take effect, they will not suffer the losses they are predicting?

MISS WALL: I believe they will suffer losses if they don't cut back their services.

THE COURT: What services do you suggest they cut back?

MISS WALL: I am not qualified to say which services they cut back. But I know that if other nursing homes in the state can operate within these figures then St. Cabrini should be able to. 60 per cent of the good state homes are able to.

THE COURT: I am sorry, I know it is all over the papers. Let me just keep talking to Miss Wall. She seems to know more.

MISS WALL: For the cost centers we are talking about which are the major ones, nursing, dietary, housekeeping --

THE COURT: What is this 60 per cent thing?

MISS WALL: We took the nursing homes in the state that had good state ratings meaning they are very acceptable, good homes. We arrayed the costs and arrived at a 60th percentile being a ceiling to the different cost centers.

THE COURT: How did you arrive at 60 per cent?

MISS WALL: Just being -- it was decided that it was a reasonable figure.

THE COURT: By whom?

MISS WALL: By the Health Department, I presume.

THE COURT: Who in the Health Department?

MISS WALL: Mr. McCann is the only one that I asked.

THE COURT: What was the basis for it?

MISS WALL: The basis was that long-term care is costing too much and that it has to be controlled.

THE COURT: That could lead you anywhere but how did you arrive at 60 percentile? What does it mean? Who in this room knows about that? How it was arrived at? Does anybody, or does nobody? I get no answer that anybody knows.

MR. MANTZOROS: I gave you an example last week, I gave you the example.

THE COURT: Did you do it?

MR. MANTZOROS: Yes, I did.

THE COURT: Did you arrive at the 60 percentile?

MR. MANTZOROS: Yes, sir. I said on food 20 homes in the good category as Mr. McCann explained to me and I explained Thursday. Now, with those 20 they find in the survey and in the costs that they run and range from a high of $9 down to $3.

THE COURT: For what?

MR. MANTZOROS: For the cost, if your Honor please, with these 20 homes in the same category. Some homes are operating at a cost of $3, some homes at a high cost of $9. So, therefore, in the good category, you have a spread between $3 and $9, for example.

The department says, the 60 percentile $7 will be the maximum which we'll reimburse.

THE COURT: What is the 60 percentile even mean?

MISS WALL: It was instituted because of the law that was passed which said that we had to reimburse on prudent buyer concept and the efficient production of service and that we had to compare -- this was interpreted to mean that all facilities should be compared alike. One of the things that is hurting St. Cabrini Nursing Home.

THE COURT: Just tell me how somebody got to 60 percentile. I don't even understand it.

MISS WALL: The homes were rated that was the only thing that was passed we had to rate the homes.

THE COURT: If I can follow with you. You had a group of homes rated good, is that right?

MISS WALL: Good state, rated.

THE COURT: And those homes included St. Cabrini and many others, right?

MISS WALL: Right.

THE COURT: Some of them were operating at a cost per day that was --

MISS WALL: For example, nursing I think he mentioned $21 and change and they operated over a wide range probably from in that group probably about $13 or $14 up to maybe $30.

THE COURT: So some fo them were higher than this, and some of them were lower and still were good.

MISS WALL: That's right.

THE COURT: Now, let's just suppose -- how many nursing homes were you talking about, was it 20 in this group or 40 or 100 or what?

MISS WALL: I would say in the 200-bed group, I would say it probably had about 40.

THE COURT: About 40 homes.

MISS WALL: Maybe more.

THE COURT: Let's see if I understand what 60 percentile is. You decided -- is this correct? You decided that you would find out the maximum expense that 80 per cent of them were running at?

MISS WALL: Just basically. Rate them from high to low you took the 60th one.

THE COURT: You are talking about 40 homes.

MISS WALL: I think there must be about 40 in that group. The sample I use is a hundred homes, which makes it very clear. If you have a hundred homes, you count up to the 60th home and that became the ceiling.

THE COURT: The rate that the 60th home was run at you would set as your standard.

MISS WALL: Right.

THE COURT: What about the homes which were running below that, would they still get --

MISS WALL: They would get their own cost up to that.

THE COURT: But not above it.

MISS WALL: Not above it, right.

THE COURT: And the homes running above it.

MISS WALL: Would get cut to the 60.

THE COURT: St. Cabrini is above the 60 per cent?

MISS WALL: I would presume so, yes.

THE COURT: How about some of these, what happens on these homes that are below, they just submit a figure of per patient per day and --

MISS WALL: We use six cost centers really and we added them together and they would receive their costs up to the 60th percentile. If they ran below it, they got less, of course.

THE COURT: What would they submit?

MISS WALL: A form 582, P for proprietary, V for voluntary and G for governmental, and cost centers were arrived at using the data on those reports.

THE COURT: Is St. Cabrini supposed to submit that kind of report?

MISS WALL: I believe they did.

THE COURT: When?

MISS WALL: The 1974 report would have been received some time in the middle of 1975.

THE COURT: Is there any particular reason why you took the 1974 reports? In other words, in rating these homes and seeing what their costs were, you took 1974 figures?

MISS WALL: For costs, that's right. Because normally -- and this is not a normal period -- normally the data is only available for two years behind. We set the rates effective January 1 and we couldn't have the '75 data ready for January, '76 so you have to use the year before and we put a factor on it for inflation; which is in this year related to the outside indices which is another problem.

In prior years, we had passed through the salaries because of union contracts or in specific cases if a home came in and said theyhad --

THE COURT: You have got to go back. You are talking about a decision that was made what, in late 1975?

MISS WALL: The decision on the 60 percentile?

THE COURT: Right. When was that made?

MISS WALL: I would say in the middle of '76.

THE COURT: All right. What was the latest -- you based on reports from the homes?

MISS WALL: Right.

THE COURT: What were those reports, the kind of reports I have here in Exhibit 1?

MISS WALL: We have some samples of their reports here.

MR. STERN: It is a more detailed report, your Honor, giving the backup data for Plaintiffs' Exhibit 1.

THE COURT: Why don't we get the backup report for Exhibit 1, why isn't that marked?

MISS WALL: It is a statistical and financial report.

THE COURT: What do you have as the backup for Exhibit 1?

MR. STERN: St. Cabrini HHE2V report for 1975.

THE COURT: For the year 1975 so that would be the backup for one of these reports in Exhibit 2, right?

MR. STERN: That is correct.

THE COURT: Do you have any backup for -- I don't think it is important, but you don't have the backup yet ready for the nine-month '76 report?

MR. STERN: No, that is a year-end report. It is not due until next March.

THE COURT: Let's get that marked for identification.

MISS WALL: That 1975 report will be used in 1977 rates.

(Plaintiffs' Exhibit 4 was marked for identification)

x

MR. STERN: These have been filed by St. Cabrini with the Department of Health, your Honor, for the year ending December 31, 1975.

THE COURT: Wait a minute now. Exhibit 4 for identification you are saying is the backup data for the 1975 report.

MR. STERN: That's correct.

THE COURT: Do you have one for the 1974 report?

MR. STERN: Not here, your Honor, but one was filed. One was filed by each facility each year.

THE COURT: You are saying that in connection with the decision on the 60 percentile, you were using this type of report only for '74?

MISS WALL: That's right. The 60 percentile was arrived at, when we started we were going to group the very good homes together in the good state and the good federal and then we compared the cost and it was -- we decided to use the good state because that is where most of the homes fell. The data in that category was more substantial so that we could use it as a basis.

THE COURT: Do you have the documents you used?

MISS WALL: I do.

THE COURT: Let's see that.

MISS WALL: I am sorry, I don't have them.

THE COURT: Where is that?

MISS WALL: I am sorry, I have them in Albany.

THE COURT: In Albany. So we could get -- could we get all the calculations that went into this 60 percentile?

MISS WALL: Yes. What it is is a computer runoff of all the homes in that group.

THE COURT: What kinds of figures were you dealing with? You took the '74 -- these detailed '74 reports and what did that give you? What were the crucial figures?

MISS WALL: The bosts that we used for these cost centers were nursing costs, salaries and nursing supplies. That would be nursing, would basically be salaries, nursing is about 95 per cent salaries and then nursing supplies.

THE COURT: In other words, these are the items nursing supplies?

MISS WALL: And fringes.

THE COURT: Nursing supplies?

MISS WALL: Right. Then in dietary it would be the dietary salaries and food and other dietary supplies.

THE COURT: I am talking about items. Would one item be nursing salaries and fringes?

MISS WALL: On the report they are line items off the report. You pick up one line is nursing salaries and one line was fringes which we allocated to each department and then nursing supplies are I think called medical supplies.

THE COURT: What was the fourth item?

MISS WALL: I am not sure I can give you each line item but these are the general categories. Food and nutrition, we used food dietary salaries, fringes and other dietary supplies.

THE COURT: What did you do with these items?

MISS WALL: We took the costs per day of each. There are six different categories.

THE COURT: Let's say you have six different categories and you took the cost per day per category for each home.

MISS WALL: Right.

THE COURT: Then what did you do?

MISS WALL: In each cost, for example nursing, we took all the costs for example in the 200 to 299-bed group, all the homes in New York State which had a good state rating, took the cost per day to which there had been added a geographic differential meaning that we brought them all to the New York City level because homes in Rochester, Buffalo, have different salary components and arrayed them from high to low and then took the 60th percentile.

THE COURT: On each costcenter?

MISS WALL: Yes. We combined them.

THE COURT: And that would mean you have a list of cost per day adjusted for geography and you have your 40 or so good state 200 bed homes rated from top to bottom according to that particular item of cost. You did it for all the items of cost?

MISS WALL: We did it for certain items: nursing, dietary, cleanliness and safety, which is housekeeping, and repairs and maintenance, and we did it for leisure time activities and social work.

THE COURT: How many costs?

MISS WALL: Five of those plus administration. Those five were rated. Administration was not rated. Nursing, dietary, social work, cleanliness and safety and leisure time activity.

THE COURT: You have all that ranking for all the five costs. Then what?

MISS WALL: We compared the cost of that facility with the 60 percentile.

THE COURT: You have got five lists, 40 homes each, top to bottom?

MISS WALL: They will not necessarily be the same homes in each category. The home would have good state in one and not in another. All the homes were good state rating and 200 to 290 bed groupings, and from there --

THE COURT: You mean a home might not have a good state rating for one cost but might for another cost?

MISS WALL: That's true.

THE COURT: What do you do with these lists after you get them?

MISS WALL: We took all the homes with good state ratings --

THE COURT: You say somebody would be good state for one cost and not good state for another cost?

MISS WALL: That's right.

When we arrived at a ceiling for a home, for example, that had a good state in nursing, we used the 60 percentile as being a good state ceiling. If they had a good Federal in cleanliness and safety, we used the 35 percentile as a ceiling. If they had a needs improvement, we used a 20th --

THE COURT: Let's suppose, just suppose, that on the five costs you were considering St. Cabrini appeared on three of them and not on two others, and on two others it was in some lower category. In any event, you would have what? 40 homes on each list?

MISS WALL: Or some number.

THE COURT: And it might be less than 40?

MISS WALL: Yes.

THE COURT: Some of them might not make it for this list?

MISS WALL: That's right.

THE COURT: So you have five lists with varying numbers of homes and different nursing homes. What do you do next?

MISS WALL: We arrived in each case, we arrived at the 60th percentile for nursing, for good state homes, so any home that had a good state category, good state rating, we held to that figure as a ceiling.

THE COURT: When you say percentile, does that mean if you had a list of 40 you would go up to 60 per cent of the rate to 40, so you take the 24th home;and if you had 40 you go up to the 18th home and you will get a dollar figure?

MISS WALL: That's right.

THE COURT: That would give you a dollar figure for these different costs?

MISS WALL: Right.

THE COURT: What would you do then?

MISS WALL: Then we would take a home like St. Cabrini and look at their ratings and their costs and those cost centers and add the six cost centers, and if they had good state ratings in all of them, that would make up the ceiling for that home.

THE COURT: You would have five different cost figures at the 60th percentile. You have not cranked in administrative cost yet.

MISS WALL: Administration was not worded, so we rate all homes within a size category and use the 50th percentile, which was considered to be the average, as a ceiling.

THE COURT: You know the percentile figures you are using to use as your standard?

MISS WALL: Yes.

THE COURT: I still don't understand it. It seems to me you have to get from there to a rate per patient per day.

MISS WALL: The total operating cost, allowable cost, would be less those figures that Mr. Fischer mentioned. Total cost less property, just the operating costs, less capital, that would be depreciation, and amortization would not be included, and took that cost per day, and that would be the base cost, and then we applied the ceiling.

THE COURT: You do it for St. Cabrini?

MISS WALL: Yes. Take the total operating cost less non-allowable cost.

THE COURT: Just a little slower. You take the total operating cost?

MISS WALL: Yes, less property cost, which would be in the case of 28-A interest in amortization and the fees and charges which were all passed through. There is no depreciation on a 28-A.

THE COURT: You would take the total operating costs and then you would take out interest and fees?

MISS WALL: That's right.

THE COURT: You would, of course, take out depreciation?

MISS WALL: Yes, and then we take out whatever non-allowable cost, which would be cost recoveries, if they sold meals to guests and that sort of thing.

THE COURT: That's trivial. That's minor.

So you have their total net operating cost after those adjustments?

MISS WALL: That's right.

THE COURT: Then what do you do?

MISS WALL: We apply the ceilings. We take the cost of this facility, add up their per diem costs, and compare that to the ceiling which is arrived at by using their rating and --

THE COURT: It is still too fast for me. I am back where you have the total net operating cost of St. Cabrini. That's one figure. What I don't understand is on the other side of the nnetwork you have six figures for cost centers.

MISS WALL: We take the cost in nursing for St. Cabrini. We take the cost of dietary for St. Cabrini and put them down. So we have six different cost centers. We add them up. I don't know what the figure is -- probably $50. It would be on that order. We would compare that to our ceiling, which would be a cost for nursing at good state, which was the 60th percentile, one figure, 21 -- whatever the figure is.

THE COURT: You compare them cost center by cost center?

MISS WALL: No total.

THE COURT: You take St. Cabrini's six costs because it is five other costs and administration?

MISS WALL: Yes.

THE COURT: You literally add them together?

MISS WALL: Yes.

THE COURT: And then you take the sum total of the standard?

MISS WALL: Yes.

2 THE COURT: That means you have two figures there?

MISS WALL: Yes. If the ceiling is lower than St. Cabrini's cost, then they have a ceiling. We limit them to the standard.

THE COURT: What would that be?

What I am wondering,what kind of figure would you get when you add St. Cabrini's six costs? Is this per patient per day?

MISS WALL: Yes, it is. The one problem is that I don't have the rate sheets with me, but the rate sheets do not reflect true dollars when you look at St. Cabrini on the calculation, unless they are in New York City. All other counties have a geographical differential.

THE COURT: But, in general, what I don't understand is this: You have this total operating cost, the net operating cost, and that's a big dollar figure per year?

MISS WALL: Per patient per day.

THE COURT: Let's suppose that that was

$70. If I took the individual elements, the cost centers and added them up and included the administration, would I get the $70?

MISS WALL: No, but there were costs that were not ceilinged. One of them would be physical therapy.

THE COURT: The $70 I have given you --

MISS WALL: That includes everything, but like ceilings, were not on everything. They were only on six.

THE COURT: It would be less than $70?

MISS WALL: Yes.

THE COURT: It could be . 60, for example?

MISS WALL: Yes.

THE COURT: And then you take the standards and that could be 50?

MISS WALL: Yes.

THE COURT: It could be lower?

MISS WALL: Yes. That would mean you had a $10 difference.

THE COURT: How do I apply --

MISS WALL: You take the $10 away from the $70.

THE COURT: Literally?

MISS WALL: Literally, unless it was a geographical differential that $10 could become $8.

THE COURT: You are not trying to draw a proportion. You just subtract $50 from the $60, and you get $10; then you go over to the total and you subtract that $10?

MISS WALL: That's right.

THE COURT: It seems to me what you have is the $50 versus the $60. That's a proportion of 5/6ths.

MISS WALL: The ceiling was only put on these direct costs. The reason we chose those costs and not the others -- one reason we chose them was because they were rated. That was our mandate, to relate the rate to the rating. The reason we didn't use therapy and medical care is because there is no common denominator between nursing homes and what they provide in those areas.

THE COURT: But you are telling me that under this method the rate would then be $70 minus $10, or $60?

MISS WALL: Yes, and to that we added a factor for inflation.

THE COURT: When you did this, the reports from St. Cabrini you were using were the '74 reports?

MISS WALL: Yes.

THE COURT: So you would subtract the $10 from the $70 getting $60?

MISS WALL: Right.

THE COURT: And then you would add for inflation?

MISS WALL: I think around 16 per cent.

THE COURT: Of what?

MISS WALL: Of the $60. We took $10 from the $70 and got $60.

THE COURT: You think it was 16 per cent?

MISS WALL: Approximately. It varied from 15 to 16.

THE COURT: It would be 16 per cent of $60, right?

MISS WALL: Yes.

THE COURT: And then the rate would be $60 plus 16 per cent of $60?

MISS WALL: Plus the capital they had to pay in the case of St. Cabrini.

THE COURT: Just a moment.

Well, 16 per cent of $60 would be $9.60, I think.

MISS WALL: Right.

THE COURT: You would be adding $60 and $9.60.

What else would you add or subtract?

MISS WALL: When the capital cost which in the case of a 28-A, they are paid full capital cost, which is interest and amortization, no depreciation, and they are given fees and charges that they have to pay to HFA and fees to the Health Department and rsserves for replacements.

THE COURT: So they are going to get interest and fees on mortgage?

MISS WALL: Yes, and amortization of their mortgage, their full mortgage payment. We do that by the bureau and the Health Department that handles these. It gives us the exact figures they anticipate each facility will have to pay during the year.

THE COURT: You gave me more than I think I have gotten down in my mind or in my notes.

The capital costs would be interest and amortization?

MISS WALL: This is only 28-A. Interest and amortization.

THE COURT: Anything else?

MISS WALL: Fees and charges and reserves for replacements, which is in lieu of depreciation.

THE COURT: What could that be in our hypothetical, for instance?

MISS WALL: About $10 or $11.

THE COURT: Would anything else go into this?

MISS WALL: If they had an appeal that had not -- if they added a staff for service and they appealed that rate because of that, and this had been approved by the survey in the field, that would have been an add-on. For example, if they added --

THE COURT: That's all right. These are the basics. You mentioned geography. If there would be some adjustment at some point to take into account geography -- I'll assume that's in.

MISS WALL: Yes. The geographical is put on wages and fringes. I am talking about a geographical differential.

THE COURT: You said that in adding up these different nursing homes from different areas that go into the good state category or other categories, you adjust for geography to bring in New York City. Is that just wages and fringes?

MISS WALL: Yes.

THE COURT: Is that the part where you do the geographical?

MISS WALL: Yes. When we make the final comparison for the ceiling, then we have to take it out before we make the adjustment to the dollars.

THE COURT: Where does that come out of?

MISS WALL: That ceiling cut, the difference between the $50 and the $60, the $10. It might reduce it to $8.

THE COURT: The geography comes out --

MISS WALL: After you make the ceiling. It is in the ceiling. Where you had the figures, where you had St. Cabrini's cost, that is compared to the ceiling --

THE COURT: When you got the cost centers, that addition, you have a figure for St. Cabrini and a figure for the standard?

MISS WALL: The standard was at New York City, so St. Cabrini was brought to New York City, too.

THE COURT: So what would be deducted?

MISS WALL: Take the difference between St. Cabrini and the standard, and then you take off the geographical differential, which would be the figure for Westchester County of five to some per cent.

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That would be an adjustment.

THE COURT: Either assume or reduce it by $2 -- that means we are subtracting $8 from the $70?

MISS WALL: Right.

THE COURT: And we are getting $62. And the 16 per cent is based on 62, and so forth.

MISS WALL: Yes.

THE COURT: What is 16 per cent of $62?

THE WITNESS: $9.92.

THE COURT: I guess what I have got is this: what St. Cabrini claims is that this has resulted in a reduction of their rate.

Before we get into the question of whether this process is constitutional or not, I have an immediate question as to what the actual economic effect on St. Cabrini would be in the immediate future while we worrying about trying this case and so forth. That, it seems to me, requires a look at their actual situation. It does not mean that in the long run the state is not justified in this averaging. I don't know at the moment. I'm going to put that aside for the moment.

But I want to go back now to the question of their actual expenses and their claims of losses and so forth.

I think before I get there I would like to ask this: Before this freeze, just in general and without going to a lot of detail, how was the rate calculated? How would the $62.51 rate have been calculated? Was it different or the same?

MISS WALL: It was different.

THE COURT: Without going into a lot of detail, what was the basic difference?

MISS WALL: There were no ratings. They were not quality rated. The only category we had that had significant operating deficiencies -- there was a ceiling on administration, dietary, and housekeeping as one category. It was held to 10 per cent above the average.

Then there was an overall 15 per cent above the average. The biggest difference, I think, would be that the homes were grouped by sponsors so the proprietary homes were grouped together, and voluntary homes were grouped together, and the voluntary costs were much higher than the proprietary.

THE COURT: Here is what I am trying to get at: the concept that you have just described involves the kind of calculations you mentioned, and it seems to me an important feature was to establish the standard at this 60 percentile. Also using a certain selected cost center, as you put it; you see how the St. Cabrini home on those cost centers compared with the standard, right?

MISS WALL: The difference was we would have a group, St. Cabrini with manyvoluntary facilities. The costs were all fairly comparable.

THE COURT: Did you at that time have any 60th percentile standard?

MISS WALL: They would have been grouped geographically. I would say that St. Cabrini would have been grouped with Westchester and Long Island homes, and they were grouped by size, the same as they are now, but only by voluntary facilities. Therefore, they were not cut as much.

THE COURT: In grouping now you group voluntary and proprietary?

MISS WALL: Yes, and governmental.

THE COURT: What is grouped together?

MISSWALL: Proprietary, voluntary, and governmental.

THE COURT: They were all grouped together?

MISS WALL: Yes.

MR. STERN: Each is grouped separately.

Now they are altogether.

THE COURT: Who are the highest, the voluntary?

MISS WALL: Voluntary and public.

THE COURT: The voluntary and governmental?

MISS WALL: Yes.

THE COURT: Are higher than the proprietary?

MISS WALL: Yes.

THE COURT: And so in the other grouping that occurred before you would group the voluntary together?

MISS WALL: Yes.

THE COURT: As one group?

MISS WALL: By size and by geographic region.

THE COURT: Without the proprietary?

MISS WALL: Yes.

THE COURT: Was there any standard set? You explained to me in great detail how this standard was set, the 60th percentile, and how that was applied and arrived at. I would hope we don't have to go into all that detail on the old rate, but was there any standard set?

MISS WALL: All voluntary homes within a geographic area, and there was a ceiling put on administering housekeeping and dietary. They were held to 10 per cent above the average.

THE COURT: Did you take cost centers in this other calculation?

MISS WALL: All those costs related to administration, dietary, and housekeeping were grouped together, and we compared all the homes and held them to 10 per cent above the average.

THE COURT: I think I understand. If I can just repeat. Cost centers for the administration, dietary, and what?

MISS WALL: Housekeeping.

Q Those were averaged?

A Yes.

THE COURT: Then the average you added what percent to the average?

THE WITNESS: 10 per cent.

THE COURT: Then you compared that 10 per cent that was your ceiling?

MISS WALL: Yes, that was our ceiling. At that time we used administration dietary housekeeping thinking they were hotel type and not related to the care of the patient.

THE COURT: Okay, but I think I am roughly with you on this at least. Then did you arrive at a ceiling taking 10 per cent above the average for these three items, right, and then you compared that with the three items for the individual home, right?

MISS WALL: Right.

THE COURT: Then if those -- if there was a dollar, say, of $5 per day, if the home was $5 per patient per day, above on those cost centers above the standard then you would reduce their rate by that $5 and that was the adjustment that was made in the actual cost of the home, right?

MISS WALL: Right, and there was another ceiling on overall costs which after we computed that.

THE COURT: What was that?

MISS WALL: 15 per cent above the average it was less capital and less ancillaries.

THE COURT: 15 per cent above what?

MISS WALL: Above the average of the cost, the total routine costs.

THE COURT: Routine costs?

MISS WALL: Yes, meaning not ancillary, not --

THE COURT: If you are talking about average, how does average compare with 60 percentile?

MISS WALL: 50 percentile is an average. It is very close to the average. It does not -- I guess one thing, the percentile does is that the ones that are way out get out of the average.

If you have some that are very high or very low, they don't affect the average but when we were doing the calculations before, we used to discount any that were 25 per cent above or below the average so it had the same effect.

THE COURT: To take kind of an intricate analysis to determine whether the 60 percentile standard was?

MISS WALL: It is above the average. Yes, you would, because it depends on how they group.

THE COURT: You said thatin the old rate, you took for these three cost centers, 10 per cent above average as the ceiling?

MISS WALL: Right.

THE COURT: Now, I don't sitting here understand whether that gets you higher or lower or the same than if you were using the 60 percentile and I think it would be hard.

MISS WALL: If it doesn't make that much difference if you were still grouping just the proprietaries alone because the range --

THE COURT: I see. You are saying that the big difference is the grouping?

MISS WALL: That is one of the big differences, yes.

THE COURT: What is the thing that makes the difference?

MISS WALL: The grouping is the big

difference.

THE COURT: What?

MISS WALL: The grouping is big because the range is so much greater. When you group only like facilities you had only a very small range comparatively so the 10 per cent above the average was --

THE COURT: How about grouping geographically?

MISS WALL: Well, we did group geographically. I don't really know. We have just done it once. I think that we have used a good basis for our geographic adjustment.

THE COURT: You have tried to compensate for geography.

MISS WALL: Yes.

THE COURT: So you would say in your opinion right now, that the big difference is accounted for by the fact that the old way, the voluntaries were gropued together and here the new way, the voluntaries and the proprietaries are grouped together.

MISS WALL: That and the fact that they are now based on ratings with the homes that have lower ratings, have more cuts and the fact that the projection factor is more.

THE COURT: Wait a minute.

MISS WALL: Those are the three reasons.

THE COURT: Let's list the three reasons. Three reasons why lower rate now. Okay?

MISS WALL: One is the grouping.

THE COURT: The inclusion of the proprietary which would lower the averages.

MISS WALL: Right, makes a wider range.

THE COURT: Now, the second factor?

MISS WALL: The quality ratings.

THE COURT: How does that operate?

MISS WALL: It affects certain homes very much because if they don't have a good state, say Cabrini had all good state ratings, so I would say it wasn't so significant in their case, but if a home had good federal or nursing especially nursing which is a big cost center they held to the 35th percentile and that could make a significant difference.

THE COURT: In other words, if a home had a low rating it could be in a lower percentile?

MISS WALL: Right.

MR. STERN: Your Honor, that is not a low rating that is just if a home complies with the federal standards.

THE COURT: A different rating. If a home has a different rating, maybe a lower percentile, right?

MISS WALL: Right.

THE COURT: Does anybody know if that was a problem with St. Cabrini.

MISS WALL: It was not a problem with St. Cabrini.

THE COURT: So the second problem is not a problem with St. Cabrini.

MISS WALL: Right, they had one.

THE WITNESS: We had one very good rating which was not in our work sheet. In activities.

MISS WALL: The first rating I saw had: Needs improvement in cleanliness and safety.

THE COURT: Have we got any significant problem because of ratings?

MISS WALL: If they have something very good it is an advantage because the costs are passed through.

THE COURT: Is it true that if they had a very good rating there would have been no ceiling?

MISS WALL: That is true, in that cost center, right.

THE COURT: What is the third factor?

MISS WALL: The third thing is that we

no longer pass through salary increases in total and some of the homes had '75 rates that had large appeals in them based on salary increases and these '76 rates include '74 costs with the trend factor which is based on the overall cost of living rather than a particular cost.

THE COURT: You mean in the adjustment for inflation?

MISS WALL: Right.

THE COURT: You do not pass through salary increases in toto?

MISS WALL: That's right.

THE COURT: Where was the inflation?

MISS WALL: That is 16 per cent over two years, about 8 per cent a year. The salary I think was around 7 per cent a year.

THE COURT: Prior to that you would pass through the salary increases?

MISS WALL: If a nursing home had a union contract or they had a labor agreement with their employees, and they appealed, we passed it through and some of the '75 rates included these. They were not included in '76.

THE COURT: What do we do? This has been

very helpful to me. I have to go back to the original problem which I have touched on several times and that is this: That let us assume that it is going to take me a little while to determine the merits of this case and the validity or constitutionality of what the state has done here and really understand it and so forth.

Now, in the meantime, we have at least one nursing home who comes in here and says all right, regardless of these fancy variations in methods of calculation and the averaging, the fact is I was getting a certain amount of dollars up until October, it wasn't really enough in any event, because I was suffering losses and I was four months behind in my payments to suppliers and indeed I was suffering some loss back in '75 and they froze me and now if it is lowered, I am going to suffer more losses and I may have to close.

There is nothing in the method of calculation that you have described which really tells me very much about this particular problem.

It may be ultimately that I find that there is no violation of the constitution in what you have done. I don't know. But I have a problem in the meantime and it seems to me even if they didn't close, it is still a problem if they are delinquent to the

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suppliers because that is something. The people aren't paying their bills for the milk and the meat and so forth, why that is in and of itself a problem. So I have a problem about inthe meantime. I address the question to you or anybody else who knows the answer.

Is there any really concrete information to rebut the idea that their losses are necessarily incurred and I know it has to be within reason. People can run things differently but St. Cabrini incurred and I know it has to be within reason. People can run things differently but St. Cabrini is running their place their way. None of us have been up there. I haven't been up there, I don't imagine you have, I don't expect you to. Mr. Mantzoros hasn't been there, we don't go up and see how good or bad the food is, how good or bad the nursing is. How clean or dirty it is and if we are going to say okay, in order to close or in order to pay your bills, you cut costs, I don't know whether that is realistic or not because you see there is a lot of difference in an actual institution, it seems to me,in a lawsuit talking about the meantime problem than if you were talking about formulas. That is a different problem.

MISS WALL: There is a big difference between retroactivity and prospective.

MISS WALL: It seems to me that your position is that $55 is their rate. We are not going to tell them how to run the facility but they have got to run it at $55.

THE COURT: But I have got a little different problem. I am told that -- that is oversimplified for me. If I have to, we will go up to the home and we can go up there tonight and we can take a meal and we can look around but I don't know whether in fact they can run on that rate or they cannot and nothing about the formula tells me that. Maybe you say that they have got to run and maybe ultimately they will have to, because maybe you are right, but they say I am bringing an action in this court seeking a preliminary injunction and they say that they cannot. You say they can, they say they cannot.

I don't know which it is, but I can figure out ways to find out. I don't look at the formula. I can find out by the facts of the operation.

MR. STERN: Excuse me, your Honor. There was one question that was not answered in the course of your questioning and she didn't say they could, she said they had to.

THE COURT: I know that I heard.

MR. STERN: Your question was how was

the 60th percentile arrived at and there was never an answer to that question?

MISS WALL: I think I answered.

MR. STERN: Because I think she was talking about other percentiles as well.

THE COURT: Why was it 60 versus 70 versus 80?

MISS WALL: The first attempt to do it, the thought was that no home should operate at anything above the lowest good state. After all if one home could operate at a cost and they had a good state rating, then it was felt that any home should be able to.

THE COURT: Say that again?

MISS WALL: The first impression that we had was that the -- I keep forgetting that word, but the ceiling should be the lowest home that could operate, the home that could operate the lowest was good straight rating.

In other words, if one home could operate a good state at the lowest cost why couldn't any home operate at any cost. So that was the first and then we tried different approaches and we arrived at a reasonable digure.

MR. STERN: Your Honor, may it please the Court the different approaches included the 75 percentile and the 80th percentile.

THE COURT: And the 85th and 90th.

MR. STERN: And they checked out the numbers that those percentiles would yeild and there was only one number that would reduce the total Medicaid payments to the figure of last year and that was the 60th percentile. And that is -- even if we went to the merits as we are doing now with respect to how they got to it, the fact is that they went to 75th percentile and that came up to a bill 24 million in terms of Medicaid and the instructions where, we have to keep the patients down to last years so use the 60th percentile.

THE COURT: You are employed by what agency?

MISS WALL: Health.

THE COURT: What agency is responsible for the running of these? Aren't there two agencies involved?

MR. STERN: The Department of Social Services administers to local level, your Honor, in terms of making the actual payments but the setting of the rates, the calculation of the rates and the certification of the rates is by the Commissioner of Health.

THE COURT: Who has the prime interest in whether these homes are -- let's suppose homes suddenly close their doors.

MISS WALL: The Health Department. Social Services from the point of view that they have the responsibility of taking care of the people, but as far as the life and safety of the patients, the Health Department is responsible.

THE COURT: I go back. What information does the Department of Health have specifically about St. Cabrini Home as to what they can do to keep operating when they say that they are suffering a loss? Are there books false or what?

MISS WALL: I wouldn't say they are false. I would say depreciation has no bearing on their rate or on their expenses.

THE COURT: I knocked out depreciation already.

MISS WALL: We have reviewed from our survey people that say that basically they could operate at -- it is not immediately in danger I interpret that to say.

THE COURT: Who says that?

MISS WALL: The Health Department surveyors who go in there.

THE COURT: Who; have you got affidavits from them?

MISS WALL: No, I just have opinions,

I guess is what you would say.

THE COURT: Are their Health Department surveyors who have been in there recently?

MISS WALL: I don't know when the last time they were in, but they go in -- 9/17/76.

THE COURT: And what is their report, that there is extravagance or what?

MISS WALL: Can I just read it?

THE COURT: Sure.

MISS WALL: The facility is likely to be able to sustain some dollar cuts with trimming in nursing home supervision and dietary services. Facility does not appear to be immediately vulnerable for incurring irreparable harm on a short term prospective basis.

THE COURT Who wrote that?

MISS WALL: Mr. Tunney who is the Chief of the Bureau of Geriatric Care.

MR. STERN: He wasn't there. He called somebody.

THE COURT: Who went to the home?

MISS WALL: I am sorry;I wouldn't know the person's name. It would be the surveyor in the White Plains region. The surveys are done from the local Health Department office and this is in the White Plains region.

MR. STERN: Your Honor, the only thing the survey came up with is that St. Cabrini complied with the hospital code and was doing the right job it was supposed to do and no one has disallowed an iota of cost.

MR. MANTZOROS: That interpretation I don't see that in the record. Is he testifying?

THE COURT: Who is the official in the Department of Health that is responsible for whether these homes keep going or not? It seems to me this is --

MISS WALL: The Commissioner of Health.

THE COURT: Who is responsible? I would like to have him here and have him face -- you are doing a perfectly fine job of answering my questions, and I don't mean to be in any way -- I am not critical of anybody but I am certainly not critical of you, but it seems to me that you are not -- there must be somebody who has the overall responsibility to worry about whether these homes are going to close or not. I don't think that this is any joke.

MISS WALL: The Commissioner of Health and Dr. Glenn H. Haughie, who is the Deputy Commissioner.

THE COURT: Where are they?

MR. MANTZOROS: You have Dr. Haughie's affidavit. There is a 90-day intention to close that has to be given and no intention to close has been given.

Under the regulations and it is in your affidavits, it is not recorded, they must give 90 days notice that they will close.

THE COURT: What if they cannot keep open?

MR. MANTZOROS: They haven't asked for help. We haven't been notified that they are going to close. This is the first time that we have seen this in the affidavit. You may ask Mrs. Wall.

THE COURT: Let us suppose right now they file a notice. I don't know what the 90-day notice, let's suppose they filed a 90-day notice right now and said we cannot keep going for more than 60 days if these rates are applied because we cannot pay salaries after the 60th day and in the meantime we are delinquent to suppliers and we do not feel as a matter of onor that we should be incurring debts for milk and food when we do not know whether we can pay them, because people who supply food, they sort of deserve to get paid. Now, they file this 90-day notice. What would happen?

MR. MAC HARG: Can I answer that?

THE COURT: All right.

MR. MAC HARG: When a request for approval to discontinue an operation or to surrender an operating certificate which they have to have --

THE COURT: In other words, this is what the 90-day notice would be?

MR. MAC HARG: Thatis correct.

THE COURT: In other words, they say we apply for the right to close?

MR. MAC HARG: Thatis right and that has not happened and if it did --

THE COURT: Is that a desirable way to resolve this?

MR. MAC HARG: This has been the pattern that has been followed in the regulations.

THE COURT: But for different purposes, is it not in other words if a home wants to go out of business?

MR. MAC HARG: Your Honor, the department's concern of course is to see that there are enough beds providing the proper care to the patients that need them in the state and in order to make sure of that, in this respect they would wantit to review all requests to discontinue operation. Now if at that point all these matters would be explored by the department in detail and we would make every effort if we want this home open and we have averred in our affidavits at this point in time this would be reviewed and everything --

THE COURT: It seems to me that is the most appropriate remedy I could even dream up. Because you see, these homes, they don't want to close.

I get the impression that St. Cabrini wants to keep open and wants to keep serving its patients.

Now, you are saying that they should file a request to close and a request to have their certain counsel and so forth and cancelled and so forth and just say we can't keep open, therefore we want to close.

In other words, if you wanted to let them close, you could let them close?

MR. MAC HARG: No, your Honor, that is not right.

THE COURT: But that is what their 90-day notice would be, wouldn't it?

MR. MAC HARG: No, your Honor.

THE COURT: What would it be?

MR. MAC HARG: It would trigger an in-depth concentration on their problems by the department.

THE COURT: Why don't you consider that the in-depth concentration is demanded right now? Because they have stated --

MR. MAC HARG: This has been going on over the weekend.

THE COURT: What has been done to carry out this in-depth concentration?

MR. MAC HARG: We have tried to explain to the best of our ability here.

THE COURT: All I have heard, and this is no disrepsect to Miss Wall at all, but she has simply told me that they have looked at the financial statements. What else has been done?

MR. MAC HARG: We have also looked at their survey reports, we have checked with all the regional offices about their operations.

THE COURT: What has been found out, the survey report she quoted?

MR. MAC HARG: That is correct.

THE COURT: That was made back in September?

MR. MAC HARG: Of this year.

THE COURT: What was done as back up for that survey report?

MR. MAC HARG: As Mrs. Wall indicated, the actual surveys are done at the local level pursuant to state standards.

THE COURT: Did you talk to the person ? Did somebody talk to the person?

MR. MAC HARG: Yes, it was done over the weekend, all the regional offices were contacted with regard to the appropriate --

THE COURT: But did somebody talk to the man who went to St. Cabrini? I want to focus on St. Cabrini.

MR. MAC HARG: I doubt that, your Honor.

THE COURT: Does anybody even know his name?

MR. MAC HARG: I am sure we do in the department; no question about that.

THE COURT: A responsible person did not talk to him, right?

MR. MAC HARG: We talked to the responsible officials in the regional office who assembled the data and who are responsible for what comes back to the central office.

THE COURT: What else was done? You looked at the financial statements, you found out about those surveys, what else was done?

MR. MAC HARG: Well, I really can't say what has been going on today, your Honor.

THE COURT: Over the weekend.

MR. MAC HARG: All the time was spent on these two aspects, reviewing the financial picture, we had questions with regard to each home including St. Cabrini, and with respect to checking on the program side of their operation.

This was done for all the facilities that are named in this complaint.

THE COURT: Is that process still going on?

MR. MAC HARG: I don't know, your Honor, without checking with Albany.

THE COURT: You are the general counsel of the department?

MR. MAC HARG: Yes, your Honor, but I have been here.

THE COURT: Why don't you call Albany right now?

MR. MAC HARG: I left Albany 7 o'clock this morning.

THE COURT: Did you understand that there was a program of checking that would go forward?

MR. MAC HARG: I would have to check, your Honor. We tried to finalize this.

THE COURT: Was some conclusion reached?

MR. MAC HARG: The conclusion reached was as indicated in the case of St. Cabrini as read to you by Mrs. Wall, same review was made on the other homes and we made financial analyses.

THE COURT: Let's take St. Cabrini. St. Cabrini, that survey was made in September before the new rates, right?

MR. MAC HARG: That would be, sir.

THE COURT: And to my knowledge I don't recall hearing any particular figure, any real analysis of in terms of dollars what could be saved versus what their losses were.

MR. MAC HARG: Your Honor, we made that effort and it was not possible to translate but we do have questions about their financial picture which I think are relevant.

THE COURT: What are the questions?

MR. MAC HARG: I think Mrs. Wall can address herself to them in this one home and others.

THE COURT: Sure, yes.

MISS WALL: I just had a couple of questions. The $674,000 owed to Cabrini Health Care Center, what does that represent?

THE WITNESS: Since the St. Cabrini Nursing Home and the Cabrini Health Care Center are both facilities of the Missionary Sisters of the Sacred Heart, where possible we use services within our organization. The entire supply system of the St. Carbini Nursing Home simply is through the hospital. They do our purchasing, we pay them. They areour vendor of services other than salaries.

MISS WALL: That is where your bills are?

THE WITNESS: Right, so instead of having to pay directly to the butcher and to the meatman or to the dairyman, we are paying the hospital for these supplies that they purchase in our behalf. We are not paying them which is the same as not paying our vendors.

Since I am affiliated with both organizations, I can state that the cash position of the Cabrini Health Care Center is such that they cannot keep this up, because if we are not paying them, they don't have the money to turn over to the vendor who has shipped in the various supplies that we are using. This is our accounts payable in effect.

MISS WALL: It is more efficient to do it through the hospital?

THE WITNESS: It gives us the cost saving, yes. Because we are utilizing one office staff, one purchasing staff and getting the benefit of purchasing for both organizations.

MISS WALL: The other thing is that your accounts receivable shows one point three million dollars?

THE WITNESS: Yes.

MISS WALL: What is that?

THE WITNESS: That is money due to the nursing home from Medicaid and from Medicare. This is working capital but it is not cash. I can't convert it into cash tomorrow morning.

THE COURT: What is the item you are questioning about, Miss Wall?

THE WITNESS: One point three million in accounts receivable.

Accounts receivable from patients.

THE COURT: Go over that again.

THE WITNESS: This is moneys due to the hospital for services rendered to patients. It was due from Medicare, Medicaid and from private patients. Since our bills are submitted on a monthly basis in the case of Medicaid and paid about 60 days after services are rendered, we have no way to speed this collection up. Medicare payments, the same situation. We submit our bills, but there are procedures that are required by Medicaid that slow down Medicare payments. These are procedures that were instituted in May, requirements for DMS-1s and Medicare rejections of patients that are not eligible for Medicare but it does build up our receivables.

THE COURT: What proportion of the million three is Medicaid, what proportion is Medicare, what proportion is other patients?

THE WITNESS: I can tell you, your Honor, the proportion of patient days rendered. I don't have an analysis as of September 30th of this with me. We do have it in our office but we render 75 percent of our services to Medicaid patients and about 15 percent to Medicare patients and the remaining 10 percent is other payers.

THE COURT: As far as cash flow, I guess what you would say would be that about -- just speaking in very rough terms.

THE WITNESS: Percentages would drop from 75 percent because of the differences in rates while Medicaid --

THE COURT: Even under the old rate you got a higher rate from Medicare?

THE WITNESS: Yes.

THE COURT: What percentage of your cash flow is in what category?

THE WITNESS: Our Medicare cash flow would probably be around 18 or 19 percent because of the rate differences between Medicare and Medicaid.

THE COURT: What would your Medicaid cash flow percentage be?

THE WITNESS: Somewhere under the 75 and probably around 65, 66 percent.

THE COURT:And from other patients?

THE WITNESS: Represents about the remaining 10 or 11 percent. We have 10 percent of patient days, they pay our published charges plus ancillary so it would be slightly higher than the 10 percent of actual days.

MISS WALL: One more question: Do the religious pay the same? Do they pay the same rate?

THE WITNESS: The religious are billed at our costs.

MISS WALL: Which are higher than the Medicaid rate?

THE WITNESS: Which are higher than our Medicaid rate, yes.

MISS WALL: They are paid at that or billed that?

THE WITNESS: Taht is billed, yes.

THE COURT: What does this lead to?

MISS WALL: A certain percentage of patients are religious, I think they take, right?

THE WITNESS: Excuse me.

MISS WALL: A percentage of your patients are religious?

THE WITNESS: Yes.

THE COURT: I somehow missed that.

MR. LOWELL: She is saying they may be billing, your Honor; he answered they do not.

MISS WALL: I was wondering if part of their loss was this.

THE COURT: What do you charge them?

THE WITNESS: We bill them at our actual costs.

THE COURT: What about these estimated third-party rate adjustments?

THE WITNESS: As of the issuance of this statement, we presume that to be a valid number. This represents for Medicare, the differences between the interim rates received and the actual costs reported as of the end of the year. It also represents one part of that money is Medicaid money and the reason I say this as of the date of the statement, the nursing home opened in 1973 with what is called a target rate. It is a rate since we have no experience of our own, it is a rate set by the Department of Health based upon other nursing homes in our group. This rate is supposed to be adjusted when we have our actual costs. Now, as I say, we opened in 1973. We have not had an operational audit by Medicaid as of now. We have asked for said operational audit directly and were told that because the auditing groups of the Department of Health were involved in the nursing home investigations, they did not know when these audits would take place. This is documented in our files. In speaking to the Department of Health as of about two days ago, and inquiring about this again, we are now told that these rates are not supposed to be adjusted , the so-called target rates may not be adjusted, it is not clear, so that receivable may not be a receivable.

MR. STERN: Which would increas the loss?

THE WITNESS: Which would increase the loss. Some portion of that receivable based on the conversation with the Department of Health will have to be written off.

THE COURT: It would be a write-off?

THE WITNESS: But it represents an additional loss. It represents cash that has been spent in the past, your Honor.

MISS WALL: In 1973?

THE WITNESS: '73 and'4.

THE COURT: But at least I understand what it is.

THE WITNESS: Right.

THE COURT: All right.

I think you better put on other witnesses from these other homes. You have other people. Let's put them on.

Thank you, Mr. Fischer.

(Recess.)

T7

MR. MANTZOROS: As far as the schedule goes, the witnesses who are from Albany, may they make arrangements for transportation? They can go at 9 o'clock, your Honor.

THE COURT: We will see how we make out.

MR. LOWELL: With respect to the other matter, we have some of the witnesses who did have to leave. There are other people from all the way up-State.

THE COURT: They ought to be available when they are needed to testify, and that's it.

MR. STERN: Those witnesses that were here last week, we are prepared to go as late as you desire, your Honor.

THE COURT: All right.

NORMAN E. HARPER, called as a witness on behalf of the plaintiffs, being first duly sworn, testified as follows:

DIRECT EXAMINATION

BY MR. STERN:

Q What facility are you connected with?

A Loretto Geriatric Center.

Q What is your title?

A Executive Vice-President and Administrator.

Q How long have you held that position?

A Three years.

Q Do you hold any office in the plaintiff New York Association of Homes For The Aged?

A I am president of that organization.

MR. STERN: Under normal circumstances I would have utilized Mr. Harper's testimony to describe the general health care services in the State of New York, but I think it is unnecessary at this point.

THE COURT: No, no.

Where is Loretto? In Syracuse?

THE WITNESS: Yes.

THE COURT: The record has the basic statistics about Loretto. Let's have the same kind of financial information, hopefully, about Loretto, the same subjects covered, as you did with Mr. Fisher.

MR. STERN: We will have marked as Plaintiffs' Exhibit 5 the financial statement for Loretto Rest Nursing Home Company, Inc., dated December 31, 1975.

xx (Plaintiffs' Exhibit 5 marked for identification.)

THE COURT: Do you want to offer that?

MR. STERN: Yes, your Honor.

THE COURT: Is there any objection?

MR. MANTZOROS: No objection.

xx (Plaintiffs' Exhibit 5 received in evidence.)

THE COURT: I don't think that Exhibit 4 has been received, but I will receive it now. That was an oversight.

xx (Plaintiffs' Exhibit 4 received in evidence.)

MR. STERN: Before you turn to that, I want to mark as the next exhibit HE2V for the calendar year ending December 31, 1975.

THE COURT: That's the back-up?

MR. STERN: More detailed data for the 1975 financial statements.

MR. MANTZOROS: I have no objection to that.

THE COURT: It will be received.

xx (Plaintiffs' Exhibit 6 received in evidence.)

BY MR. STERN:

Q What is the Loretto Rest Nursing Home?

A It is a facility that operates a 180 skilled nursing facility beds, and 340 intermediate care facility beds.

Q With respect to the skilled nursing facility beds, what was your 1975 Medicaid reimbursement rate?

A $53 per diem at year-end.

THE COURT: And the intermediate?

THE WITNESS: $36 per day, year-end.

Q Looking at the financial statement, which is Plaintiffs' Exhibit 5, do you have a copy in front of you?

A Yes.

Q Please tell me what loss, if any, the Loretto Center suffered with respect to the year ending December 31, 1975?

A $843,000.

THE COURT: That's a loss for 1975?

THE WITNESS: Yes.

THE COURT: And that is shown where?

THE WITNESS: The bottom line of the profit and loss statement.

THE COURT: Exhibit B?

THE WITNESS: Yes.

THE COURT: What page is that?

THE WITNESS: Exhibit B of Exhibit B unnumbered page.

THE COURT: What are you looking at?

THE WITNESS: Here, your Honor (indicating).

THE COURT: That is labeled "Operational."

So what do you call that? Operating loss?

THE WITNESS: Yes.

THE COURT: It is $843,903?

THE WITNESS: Yes, sir.

THE COURT: While I think about it, I would like to address a question to Mr. Fischer which I forgot, if you don't mind.

Mr. Fischer, if I wanted to find out the relationship between your loss figures -- in other words, I would like to put those loss figures in a perspective, and I don't know exactly how to do it. But, for instance, you say there is a $50,000 loss, and, speaking very roughly, this is a $50,000,000 operation. If it is a $50,000 loss for the year and we speak in terms of income, or whatever, expenses, and it is a $50,000,000 operation, that's something; but if it is a $100,000 operation, that's another thing.

But I don't know what to compare the loss to, to put it in perspective, and I don't know what the figures are that we should compare it to.

MR. FISCHER: Our operating budget is at this point close to $5,000,000, so you could take it as a percentage --

THE COURT: Per year?

MR. FISCHER: Per year, yes.

THE COURT: Operating budget is $5,000,000 a year?

MR. FISCHER: Roughly. We are in the midst of preparing a new budget. We don't have final numbers at the moment.

THE COURT: That's what it has been for the current year?

MR. FISCHER: For the 1976 year it will come to about $4,800,000.

THE COURT: For 1976? Let's change that figure to $4.8 million.

MR. FISCHER: The operating loss as a percentage of the operating budget would give you a measurement that you could use.

THE COURT: Suppose that you were to institute cuts to come within the new rates. If you are talking about $4.8 million for the year, that would average about $400,000 a month, right?

MR. FISCHER: Correct.

THE COURT: You say that you project under the new rate an operating loss of $70,000 for the two months of November and December, right?

MR. FISCHER: Yes.

THE COURT: That would be out of approximately $800,000 budgeted for those two months, right?

MR. FISCHER: Yes.

THE COURT: So if you try to cut to eliminate the $70,000 loss what would you have to cut?

MR. FISCHER: You would have to cut $70,000 from the $800,000 of expenses, which is about 11-1/2 per cent.

THE COURT: No, no. $70,000 out of $800,000, it is a little less than--

MR. FISCHER: 9 per cent, your Honor. A little less than that.

THE COURT: Have you made a projection for 1977 as to what you would have to cut?

MR. FISCHER: No. Our budget preparation for 1977 was started before we were made aware of the $55 rate. We now have to revise that budget and see what will happen.

THE COURT: That's what I needed.

Thank you very much.

MR. MANTZOROS: That rate may be changed as of January 1, 1977, or April 1, 1977, when the new rates are established and approved.

THE COURT: Who is establishing new rates for January 1, 1977?

MR. MANTZOROS: They are. They are working on it right now. That's what we said in our brief.

Then, in April, there is another set of rates with a new appropriation by the Legislature which will come in at maybe higher rates.

MR. STERN: Or lower, if based upon the State's most recent figures.

THE COURT: Let's go ahead with the witness.

BY MR. STERN:

Q Mr. Harper, briefly, how did Loretto deal with the $800,000 loss?

A The $800,000 loss occurred during the year during which Loretto opened. The facility opened as a new Article 28-A facility on February 10, 1975. Due to the high fixed costs, staffing and otherwise, that are required during initial occupancy, such as this, we incurred a $800,000 loss.

2 THE COURT: That includes a lot of start-up things?

THE WITNESS: Such as staffing the building when the services are very low.

MR. STERN: We are not claiming there was a large loss with respect to daily operation that was occasioned from other than lack of full capacity.

BY MR. STERN:

Q Can you tell the Court what the actual costs of a per patient day for the skilled nursing facility was in 1975?

THE COURT: Is 1975 realistic?

MR. STERN: Yes, because the patient day relates to actual occupancy of the facility by the patient.

THE COURT: If you have a low number of patients to absorb the high cost, it is unrealistic, it seems to me.

Q Can you testify that your rate at the end of the year was $53?

A Yes.

Q Was that rate carried forward for your skilled nursing facility into 1976?

A Yes.

Q And was your rate for your intermediate care facility of $36 carried through into 1976 as a frozen rate?

A Yes.

Q Did your facility, in light of the freezing of the rates in 1976, take any steps to maintain costs?

A Yes.

Q I am now referring to the period where you were advised in November of 1975 that your rate was being frozen, and you come down now to January, 1976, where you have the frozen rate. Did the facility take any steps to maintain costs?

A Yes.

Q What steps?

A We initiated a payroll containment and reduction program as well as programs to contain utility costs and other supply items.

Q Mr. Harper, you testified that your facility opened in 1975. Could you tell me how you came to employ a certain number of nurses? In other words, you hired certain amounts or contracted with certain amounts of nursing time. Tell the Court how you dealt with that.

A The process is prior to opening a facility, which was opened in February, is to communicate to the regional office a proposed staffing pattern.

Q Regional office to what?

A Of the Health Department. In this case the Health Department was able to review the proposed staffing pattern based on the actual patient care acuity needs of 200 people that we proposed to transfer from the old building, which was beingclosed.

At that time, and only after considerable difficulty, working back and forth for the regional office, a staffing pattern was approved prior to February 10th. It was approved a few floors at a time. Then, as each subsequent floor of the facility -- this is a 13-story building -- was ready for occupancy, we would deal with the Health Department, the regional office, with a proposed staffing pattern, and increment by increment they would approve the nursing as well as other payroll components that we proposed to employ; and I might add in several cases it delayed us a week or more until such time as we were able to produce the names and actual registration numbers of the nurses that would staff these proposed floors that were prepared to open, and then we allowed to open. Therefore, our staffing pattern was developed in full view and with the consultation of the regional office.

EXAMINATION CONTINUED

BY MR. STERN:

Q Did the regional office at any time ever tell you you needed additional nurses to open a floor?

A Yes, on several occasions.

Q Did you ever hire any nurses beyond the standard that the regional department set for you?

A Not to our knowledge.

Q You were testifying, Mr. Harper, about the containment of costs in 1976 after you learned about your frozen rate. Were there any layoffs?

A Yes.

Q Would you describe those to the Court?

A We had in December a large layoff. During June we had an additional layoff and we had an an additional layoff.

THE COURT: December '75?

THE WITNESS: December '75, when we realized our rate would be frozen. We had an additional layoff in June, additional layoff in August.

Q Can you tell us what those layoffs were in terms of the personnel?

A They were essentially direct service hands on nursing and other patient care personnel.

Q Is there, in your judgment, are there any further cuts to be made by Loretto without seriously impairing the ability to deliver patient care?

A No, it is our judgment that at the moment, we have reduced our staffing pattern to a bare minimum for compliance with the good state rating we hold.

Q Can you tell me what your costs per patient day in 1976 are for the skilled nursing facility?

A Through October 30, 1976 for the skilled unit, $72.78.

THE COURT: Is this for what period?

THE WITNESS: Through October 30 of this year for the skilled unit.

Q What was the number you gave me?

A $52.78.

THE COURT: October 30?

THE WITNESS: Yes, the end of October.

THE COURT: I thought Halloween was October 31, but through the end of October.

Q $52.78?

A Yes.

THE COURT: Say that again.

THE WITNESS: $52.78.

THE COURT: And the intermediate?

THE WITNESS: $42.14.

Q Just to move it along, can you tell me what the new rate of which Loretto was advised in November of 1976 is for your skilled nursing facility?

A Yes, $42.30.

Q A difference of a little over $10 a day?

A Yes.

Q With respect to your intermediary facility?

A $27.14.

Q That is $15 a day?

A Okay.

THE COURT: And were you advised that this would become effective when?

THE WITNESS: January 1, 1976.

THECOURT: You heard the questions to Mr. Fischer. What isthe exact mechanics, have they reduced it as of a certain point or what?

THE WITNESS: No, we have submitted our bill for November care and we are just waiting to see what rate we are reimbursed at. We have no way of knowing whether the rate will be retroactively applied or not.

THE COURT: When would you normally get the November check?

THE WITNESS: 17th of December.

Q Mr. Harper --

THE COURT: Can I ask Mr. Fischer again? You submitted November bills to the Westchester County and the New York City.

MR. FISCHER: Yes, sir.

THE COURT: When would you normally get payment?

MR. FISCHER: We usually get paid at the beginning of the following month, which would be the beginning of January. The November bill was submitted in December, we would be paid the beginning of January. This is the cycle that we have here in New York City.

THE COURT: Bills for November?

MR. FISCHER: Submitted the first week of December, payment approximately 30 days after we submit them.

THE COURT: So you would expect payment when, January what?

MR. FISCHER: By January 10.

THE COURT: The December payment would be in by February 10, '77?

MR. FISCHER: That is correct.

MR. STERN: May I go forward?

THE COURT: Just a minute.

On the question of the St. Cabrini, can someone tell me what would be the turnaround time? Let us suppose that I decided that the -- at some point, I decided that they were entitled to relief, the new rate is unconstitutional or a violation of some statute or something.

What Mr. Fischer has said is that they actually wouldn't get the check for November until around January 10, 1977, which is about a little more than a month away so they are not going to get this money at least for November for about a month anyway and I would like to know, let us suppose that I decided a week before that they were entitled to the old rate, is that enough turnaround time? Could you effectuate that?

MISS WALL: Social Services has to take care of it and it depends, different counties have different methods of handling it. It is a month and a half?

MR. FISCHER: I just said we received payment today for the services rendered in October. It is now December, from Westchester County.

THE COURT: You are telling me it takes a month to process the bill?

MR. FISCHER: Westchester County or New York City one month to process a bill. From past experience the notifications of the rate from Albany to the Department of Social Service could not be implemented within a wwek of a bill that is already in the mill.

MISS WALL: Westchester County is on the computer and it takes time forthem to change, but oneof the things, I think one of the delays in this kind of thing was Westchester was waiting to find out what the results were going to be and which rate they should pay.

THE COURT: Let me ask you, are you familiar enough -- the time is very important here to everybody, it is important to me to have enough time to consider the ting. It is important to the state to have time to make whatever investigation you are making. I certainly take it for granted and accept your statement you are not sitting around obviously about this. You are trying to inquire and it is a matter of time, so time is important to everybody concerned and I want to get a clear picture of how much time we have.

What would you say would be -- let us suppose that for any reason, because of a court order, or reconsideration by the state, or whatever, let us suppose that there was a decision made to pay the St. Cabrini Home its November payment at the old rate. Just for any reason.

MISS WALL: If there was a court order or whatever reason that was important enough, Westchester County I think is ready to do what they are told to do in this case because I talked to the commissioner of social services this week and he was waiting for direction under which rate to pay.

THE COURT: If a decision came at X point?

MISS WALL: I couldn't speak for New York City.

THE COURT: How about Westchester, could they act in two weeks?

MISS WALL: I would say Westchester could act in two weeks and other counties could act, upstate counties could respond in two weeks.

THE COURT: And New York City is slower and you are not sure how long it would take?

MISS WALL: I am not sure.

THE COURT: What proportion do you get from the county?

MR. FISCHER: Our Medicaid payments are

about 50-50 between Westchester and New York City.

THE COURT: Okay, fine, we'll go back to Mr. Harper then.

MR. STERN: Your Honor, I believe the lag time for Mr. Fischer's facility is without any partial payments by the county office of social services is unique. In other words, there are facilities who are waiting to receive money with a shorter lag time than the month that Mr. Fischer described for St. Cabrini.

THE COURT: Let's go back to Mr. Harper.

MR. STERN: Yes, your Honor.

BY MR. STERN:

Q Mr. Harper, if the new rate is -- if the new rates, the 42.30 for the skilled nursing and the 27.14 for the intermediate care facility are applied prospectively only, for November and December, what will the loss for 1976 be for those two months?

A $218,000 for those two months.

THE COURT: Is that a cash loss or does that include depreciation?

THE WITNESS: Cash loss.

Q Mr. Harper --

THE COURT: That is for the two months?

THE WITNESS: Yes.

Q If the rates are applied retroactively from January 1, how much will Loretto owe the state?

A $1,200,000.

Q Does Loretto --

THE COURT: Just a moment. That would be for the months through October, right?

THE WITNESS: I analyzed on a 12-month basis, January through December, 1976, is how I understood the question, it would be an annual loss.

THE COURT: I don't think that was the question.

THE WITNESS: A million.

Q A million two?

THE COURT: How much would you owe back?

THE WITNESS: A million two is the answer.

Q There are two components, as I understand it?

A Yes.

THE COURT: If the thing is applied prospectively for November and December, you are saying you would have a 218,000 cash loss because of the new rate, right?

THE WITNESS: Yes.

THE COURT: I think he asked you or at least

I will ask you, suppose you had -- let me start again. Have you gotten paid at the old rate through October?

THE WITNESS: Yes.

THE COURT: So if you had to pay back retroactively, what would you owe?

THE WITNESS: 1,200,000.

THE COURT: Now I asked you the same question I asked Mr. Fischer when he responded, what is your annual budget?

THE WITNESS: Approximately $7,200,000.

THE COURT: For this year?

THE WITNESS: For 1977.

THE COURT: For 1977. What do you estimate your total expenses for 1976 will be?

THE WITNESS: With our cost containment program, we shold be about $7,500,000.

THE COURT: So it is going down next year?

THE WITNESS: Yes.

MR. STERN: May I proceed, your Honor?

THE COURT: Just a moment.

So the 7.5 -- again, maybe you have a different suggestion, but I want -- let us suppose you undertook to reduce costs in order to eliminate the loss of 218,000 for November and December, what would you have to do?

Q Could you reduce costs?

THE COURT: I am asking what percentage you have to cut.

THE WITNESS: That would be 25 -- 30 per cent of our payroll would have to be reduced for the month of November and December.

THE COURT: Wait a minute.

THE WITNESS: And we are already into December.

THE COURT: Right. So it is unrealistic to talk about cutting down in November and December. I asked you the wrong question, Mr. Fischer.

I would rather get an idea, but I guess if you take it on a per month basis that is what it would come out, Mr. Fischer.

Now let's take it on a per month basis just to get -- let's suppose that we were just dealing with December and let's just for the heck of it assume we hadn't started December now because I want to get just a basis for calculation.

THE WITNESS: Yes.

THE COURT: I think a better way to do it, and again this is hypothetical, but your two-month budget is divided 7.5 by 6?

THE WITNESS: Yes.

THE COURT: And that would give -- wouldn't it be about $1,250,000?

THE WITNESS: Two months.

THE COURT: So you compared that with $218,000 cash loss. Can anybody figure the percentage?

MR. STERN: 17.44 per cent.

THE COURT: Any other questions?

MR. STERN: Yes.

Q Mr. Harper, does Loretto participate in the Medicare program?

A Yes.

Q How does your Medicare reimbursement rate compare to your actual cost of $52.78?

A Identical.

Q Mr. Harper, does Loretto have any reserves that would enable it to meet --

THE COURT: You get two reimbursement rates from Medicare or just one?

THE WITNESS: One.

THE COURT: It is only for the skilled nursing?

THE WITNESS: Yes. The Medicare rate is

$53 as is the skilled nursing facility rate under Medicaid.

Q Prior to the cut?

A Yes.

Q Does Loretto have any means by which it could meet the payments that were required if its rates were cut prospectively for December and November?

A No.

THE COURT: Are you behind in anything?

THE WITNESS: Our accounts payable are approximately four months behind. We are behind to the state in the operating escrow fund, we are two months behind in the interest and amortization payments to the state and we are in an excrutiating cash squeeze situation in general.

Q This is as a result of the freeze of the rate in 1976, is that correct?

A Yes.

MR. MANTZOROS: The word "freeze" will have to be explained, if your Honor please. There is no such thing as a freeze. We'll explain it with Miss Wall.

Q This is because the rate in '76 was not increased over 1975?

THE COURT: We understand. All right.

Q Mr. Harper, the last question is could you describe whether in fact Loretto could reduce its expenditures in the next two months and still continue to operat on any regular basis and meet the state hospital code requirements that are imposed on it?

A No, it is our judgment that in order to realize or offset the cash loss of $109,000 per month, we would have to reduce payroll which would bring us out of compliance with state and federal regulations and worse than that, because of the accrued vacation and other benefits of the employees, in order to effectuate a layoff of $109.000 gross, it would have the effect of costing us about $200,000 on the day of thatlayoff or immediately thereafter and we do not have available the cash to cut even if we considered that option to be befure us.

THE COURT: You would require what in cash?

THE WITNESS: Approximately $200,000 in cash in order to effectuate the layoff, considering the accrued benefits and we are self insured from unemployment insurance liability.

Q If you are out of compliance with Medicare requirements, what occurs?

A To begin with, we would be -- when we book that liability of $100,000, we are insolvent because at themoment, we only show a $60,000 net worth so there we do not comply with the financial solvency requirement of the Medicare program.

But in addition to that, because of the termination of direct care personnel, we would be out of compliance with the standards which are identical for Medicaid and Medicare so it would be a matter of very short time until such time as they would terminate our provider agreement with Medicare and then thus Medicaid and we would have no income.

THE COURT: Who certifies or otherwise as far as Medicaid, what department?

THE WITNESS: Medicaid is certified by the Department of Social Services.

THE COURT: Any other questions?

MR. STERN: Yes. Your Honor, we have focused only upon economic considerations with the first two witnesses. I would like to take Mr. Harper through his patient mix and the services provided.

THE COURT: Let's stick to the economics.

MR. STERN: But in terms of irreparable

injury I think it would matter,but okay, Mr. Mantzoros, your witness.

MR. MANTZOROS: Your Honor, Miss Wall will proceed with her analysis. May I make two very short observations as to the retroactivity and the Loretto affidavit paragraph 6 that may be a potential liability. That has not been celled for at this time so there has been no retroactive application, and therefore, no immediate loss as to that particular item.

THE COURT: Except for that commitment you are not trying to collect the retroactivity?

MR. MANTZOROS: At this time and maybe spread out, but at this time it isn't an immediate irreparable matter today, next week.

MR. STERN: I would like to object to the procedure. I would like him to put Mrs. Wall on the stand.

THE COURT: I thought there was some cross-examination.

MR. STERN: Mrs. Wall is not a lawyer, but it is now three weeks after Mr. Mantzoros got the complaint.

THE COURT: Now look here, I will take the statements made by Mrs. Wall as being equivalent of testimony. I realize it was a little informal but she was standing up and making representations on behalf of the state and it was extremely helpful and is part of the record as far as I am concerned.

Is that agreeable with you, Mr. Mantzoros?

MR. MANTZOROS: Yes, your Honor.

No objection to her being sworn. No objection to that at all and she can do it from here if you would like.

MR. STERN: Your Honor, subject to my right to later cross-examine Mrs. Wall, I will agree that her testimony was sworn.

THE COURT: All right, fine. I think that we -- we can put her un der oath. There is no problem. But does anybody have any questions for this witness?

MISS WALL: I have some. I just want to know one thing.

Have you submitted a cost statement at good occupancy so you can get a cost base rate?

THE COURT: I didn't hear the question.

MISS WALL: The rate we are talking about for Loretto is not the same as the others. Loretto Rest was given an average rate based on other facilities because we didn't have a cost statement so if he had submitted a cost statement for six months at good occupancy not the year where his costs were high and his occupancy was low, we'll refer to that and we would set a rate that was based on his cost.

THE COURT: Is that for the intermediate beds?

MISS WALL: For both the nursing home and the intermediate but as far as I know, we didn't have the costs so therefore we gave him an average for the group rate which certainly would not benefit him because it would not reflect his actual cost.

THE COURT: So in other words, you are just saying that if he can submit his costs on a current basis, that doesn't reflect the startup problem.

MISS WALL: That's right.

THE COURT: You would be willing to review that.

MISS WALL: That's right.

THE COURT: When could you do that?

MISS WALL: As soon as we got them.

THE COURT: How long would that take?

MISS WALL: Probably a day or two unless

we have them.

THE COURT: In other words, you were working with his 1975 costs, right?

MISS WALL: We couldn't use that because we saw it had low occupancy and high startup costs. Our rule is --

THE COURT: What did you do?

MISS WALL: We gave him an average for the group which was not based on his cost , didn't reflect his rates, didn't have anything to do with his costs.

THE COURT: How did you make the calculation?

MISS WALL: We used averages instead of the averages of homes in his size.

THE COURT: To get his rate?

MISS WALL: Right.

THE COURT: So what you are suggesting is that you think it would be worthwhile to get his current costs and actually calculate something?

MISS WALL: A six month. The regulation or rule that we go by is that when a new facility opens, we give them an average rate to start with, that $53 was actually a negotiated rate and then once they have six months at at least 90 per cent occupancy we'll compute a rate.

THE COURT: Have you got that occupancy for six months?

A We have the cost, yes.

THE COURT: Have you got the 90 per cent occupancy for six months?

THE WITNESS: Yes.

THE COURT: I certainly think that is a step in the right direction. When can you give Mrs. Wall those figures?

MISS WALL: The thing is that --

THE COURT: Just a minute. When can you give them? She's simply saying that when they made this calculation, they just didn't have the information, and I can somewhat understand that.

THE WITNESS: May I ask her a question?

THE COURT: Sure.

THE WITNESS: You want the last six months of 1975 or the first six months of 1976?

MISS WALL: Doesn't matter. The first six months that you had the 90 per cent occupancy are the ones we usually use.

THE WITNESS: We can deliver that to her Wednesday morning.

THE COURT: Okay, well, then that helps.

MISS WALL: It will help.

THE COURT: Do you have any other questions for him?

MISS WALL: I have one other problem and that is your health related facility. The nursing home at $53 made money in 1976. About $200,000. But the health related facility ran a deficit of 255,000 and I know at the time we met earlier, there was a question about providing services outside the facility to other than residents of the facility, is that still true?

THE WITNESS: The reported costs for the health related facility pertained only to the 340 inpatients that were admitted to that level of care.

MISS WALL: Those are all approved health related facility residents?

THE WITNESS: Yes.

MISS WALL: No nursing home patients?

THE WITNESS: None.

MISS WALL: Because the costs in this health related facility are comparable or higher than most nursing homes. They show nursing costs of $7 and something, 7.50.

THE COURT: I am missing this.

MISS WALL: They show very high cost for a health related facility.

THE COURT: I don't know what you are speaking of again.

MISS WALL: I am speaking of even though when we get his cost based rate I am sure we can establish a good rate for the nursing home. His health related facility costs are so high --

THE COURT: I am missing this.

MISS WALL: They will show a loss.

THE COURT: You are using two terms, a nursing home and a health related facility.

MISS WALL: Skilled nursing facility and the intermediate facility are two levels of care.

THE COURT: Which do you think sound high?

MISS WALL: The intermediate facility.

THE COURT: Tell me that again.

MISS WALL: What I am saying is that the costs in the intermediate care facility are higher than, as high as or higher than most nursing homes in the upstate area. And nursing homes are required to have many more nurses and other staff.

THE COURT: What do you say to that?

THE WITNESS: Yes. This facility was opened during 1975. In each of the eight 40-bed HRF floors was opened in consultation with representatives of the regional office. Because of the patient mix, the work load or the acuity of the individuals that were admitted to that level of care, we were required to staff each floor with nursing personnel on the 7 to 3 and 3 to 11 shift.

In the evening shift we cover one nurse per four floors. This was in direct consultation and approval of the regional office.

MISS WALL: There is going to be a method of evaluating patients in the nursing homes and in the health related -- intermediate care facilities which will compare his with other homes and it may give him a rate. But just looking at these costs they are way out of line.

THE COURT: He is just telling you, is that any explanation?

MISS WALL: It is an explanation, but it is a long way from -- I mean we are talking a lot of dollars.

THE COURT: You know, it seems to me that there is -- there may be some misunderstanding here and if he feels -- if he has been acting under some compulsion or the arrangement, I just don't know, but it seems to me maybe there is some way for you to talk to her and --

MISS WALL: I would say the first step is to get the financial statements.

Okay, let's defer.

MR. STERN: Your Honor, I respectfully submit that Mr. Harper is a home, is a representative plaintiff. And if we brought in all 400 of the plaintiffs, they would each have a story to tell as to why their rates are unfairly low and Mrs. Wall would be able to look at her charts and say yes, if this would happen and that would happen we could check it maybe.

She has just told you that Mr. Harper's rate will not be raised high enough to eliminate his loss and really that doesn't change the request for a preliminary injunctive relief here.

THE COURT: I am not going to grant it tonight anyway.

MR. STERN: If your Honor wants me to respond to that, we have yet to hear a response either factual or legal from the state.

THE COURT: I have heard a response as far as this home is concerned. And thatis that they did not have information except with regard to what they considered an unrealistic year and I can rather understand that and therefore they will undertake immediately to recalculate his rate based on what they consider a realistic period.

I don't know what it will yield, whether it will be satisfactory or close the gap or what, but I would not grant any relief to Loretto Home until that were done. That is that.

So you can get busy with those figures. Thank you.

Okay, next witness.

MR. STERN: Mr. Mishkin will conduct additional examination of other witnesses.

(Witness excused)

MR. MISHKIN: Call Mr. Howard Collins.

Your Honor, while Mr. Collins is taking the stand I would like to have marked for identification as Plaintiffs' Exhibit 7, I believe, the Mohawk Valley General Hospital and Mohawk Valley Nursing Home combined financial statements December 31, '75 and '74.

(Plaintiffs' Exhibit 7 was marked for identification)

THE COURT: I can't hear what is going on.

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MR. MISHKIN: I am asking that the document which is being handed up be marked Plaintiffs' Exhibit 7 for identification. This is the combined statement of the Mohawk Valley Hospital and Nursing Home for the years ending December 31, 1974 and 5.

THE COURT: Any objection to Exhibit 7?

MR. MANTZOROS: No objection. '74 and '75 is the starting point.

THE COURT: That will be received.

MR. MISHKIN: I would then like to have marked as Plaintiffs' 8 for identification the nine-month 1976 financial statement.

(Plaintiffs' Exhibit 8 was received in evidence)

HOWARD COLLINS, called as a witness by the plaintiffs, being first duly sworn, testified as follows:

DIRECT EXAMINATION

BY MR. MISHKIN:

Q Mr. Collins, with what facility are you connected?

A Mohawk Valley General Hospital and Mohawk Valley Nursing Home.

Q What is your position?

A Administrator.

Q How long have you held that position?

A In the nursing home since it opened in 1972 in the hospital since '66.

Q Skilled nursing facility, is that correct?

A Yes, 120 beds.

THE COURT: Which is the plaintiff here, the nursing home?

MR. MISHKIN: The nursing home, your Honor.

Q Do you provide services to Medicaid sponsored patients?

A Yes, we do.

Q What percentage of your patients are Medicaid sponsored?

A 80 per cent.

THE COURT: Is it profit or non-profit?

THE WITNESS: Non-profit, sir.

Q Mr. Collins, what was your Medicaid reimbursement rate for 1975?

A $49.32 per day.

THE COURT: $49 what?

THE WITNESS: $49.32.

Q Have you made calculation as to your costs per patient day in 1975?

A $50.17.

Q Would you briefly tell the Court how that figure was arrived at?

A By taking the operating cost as shown on the audited statement and dividing by the patient's days, the total patient days

Q Were you notified in early 1976 of your 1976 Medicaid rate?

A We were told that our 1975 rate would be continued of $49.32 per day.

Q Have you made an estimate of your costs per patient day in 1976?

A Through the end of September, $54.44.

THE COURT: The costs through September 30?

THE WITNESS: Right, sir.

Q How was that figure arrived at?

A Give me the figure.

THE COURT: Give me the figure again.

THE WITNESS: $54.44.

Again by taking the total operating costs and dividing by total patient days.

Q Under the $49.32 rate, have you through the first nine months of this year suffered an operating loss?

A Yes, we have.

Q To what extent?

A $111,000.

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THE COURT: Is it cash or with depreciation?

THE WITNESS: With depreciation, sir. About $90,000 would be depreciation. That should be about $21,000.

Q Were you recently notified of your new 1976 reimbursement rate?

A Yes, we were.

Q What was that rate?

A $28.96 per day.

Q Approximately $19 less than the previous rate?

A Yes.

Q Mr. Collins, if the new rate is applied prospectively --

THE COURT: Let me find this out:

Have you been reimbursed at the $49.32 rate through some date in 1976?

THE WITNESS: Through October, sir. The bills have not been submitted for November.

THE COURT: When will you send the bill for November in?

THE WITNESS: It will be going out this week. Probably the next day or so.

THE COURT: When would you expect to get

paid?

THE WITNESS: Between the middle and end of December. It varies between five and eight weeks.

THE COURT: Five and eight weeks to get payment?

THE WITNESS: Yes.

THE COURT: So it would be the end or middle of January.

THE WITNESS: Yes. Right, sir.

The middle or end of December.

THE COURT: I thought you said five or eight weeks?

THE WITNESS: I'm sorry. I apologize. January.

THE COURT: Who pays you?

THE WITNESS: Social Services Department, two counties, the County of Herkimer and the County of Oneida. Most of it is Herkimer.

BY MR. MISHKIN:

Q If the new reduced 1976 rate is applied prospectively only, will Mohawk suffer a loss in the next two months?

A That would produce a loss against our costs of approximately $150,000.

THE COURT: Are you talking about the next two months --

THE WITNESS: If we are paid at the old rate -- the new rate for November.

THE COURT: You are talking about a November-December loss?

THE WITNESS: Right, sir.

THE COURT: So you are saying if you get the new rate the November and December loss will be what?

THE WITNESS: $150,000.

THE COURT: Cash loss or --

THE WITNESS: That's from cost. That would be 125 actual cash. Depreciation at 10 or 11 a month. It would be between 10 and 11 for depreciation.

THE COURT: Let's say 20,000 just roughly?

THE WITNESS: Right.

THE COURT: So you are saying it would be 130 cash loss?

THE WITNESS: Yes.

THE COURT: In comparison to what expense budget or expenses for those two months?

THE WITNESS: Compared to the $54.44, which are the --

THE COURT: No, no. What is your total

expense?

THE WITNESS: The budget runs around $200,000 a month. So it would be around $400,000. Our total budget is 2-1/2 million dollars.

THE COURT: Total for the two months would be around $400,000?

THE WITNESS: Yes, sir.

THE COURT: You may proceed.

BY MR. MISHKIN:

Q Mr. Collins, if the new rates are applied prospectively, what would your overall loss would be for 1976?

A The overall loss would be $261,000 comparing the 111 that we have suffered and the 150 that we would suffer.

Q Can you give the Judge a breakdown as to how much depreciation is in that figure?

THE COURT: It would be about 150,000 total cash, right?

THE WITNESS: Yes.

Q If you are required to make a retroactive payment based on the new rate what amount of money would you owe the State?

A Through the end of September it would be

$660,000

Q Does Mohawk Valley have any reserves or other assets which could be used to meet that obligation?

A No, we do not.

Q Does Mohawk Valley participate in the Medicare program?

A Yes, we do.

Q What is your current Medicare rate?

A $55 per day.

Q Would you compare that to your current '76 costs?

A Very close. Within pennies. 56 cents.

Q Has the facility made any attempt to cut costs?

A Yes.

Q What attempts have you made?

A We have since November of 1975 participated in a joint purchasing program which was sponsored by the Central New York Hospital Association based in Syracuse. This is something like 25 hospital in Central New York who have formed committees which are dietary, pharmacy, and general stores. There has been a savings in total of approximately $400,000, and in our nursing home about $12,000 to $15,000.

THE COURT: Per what?

THE WITNESS: Annualized.

In addition to that we have a very thorough check on cost containment by knowing each payroll how many full-time equivalent people we paid for as compared to the numbers budgeted on the approved budget.

We also run what is known as a resource monitor system whereby we can determine the full demands of most departments by a management engineering formula and determine the amount of staff we should have had for that demand; so we compare both by demand and budget.

We also have repeatedly requested the State of New York to direct how we reduce costs and stay within the requirements of the State Code.

Q Have you received any answer from the State?

A Not to this date, no.

Q What will the effect be on your operation if the new rates are implemented prospectively?

A Prospectively we would have to close, in any event. It would be impossible to operate under this kind of reduction.

THE COURT: When would you close?

THE WITNESS: As quickly as possible, sir.

It would be difficult to say. Within a week or so after we knew the rates were formed. We would have to. The cash flow would be impossible.

THE COURT: Anything else?

MR. MISHKIN: I have no further questions, your Honor.

THE COURT: Is there any cross-examination?

MR. MANTZOROS: May we present Miss Wall to present the analysis?

THE COURT: Fine.

MR. MANTZOROS: The only obligation, again, is 28-A, not the other type of nursing homes. There are 80 out of 286 that are in this type of classification, and all of the four or five plaintiffs are of the 28-A type.

THE COURT: I don't understand what that means.

MR. MANTZOROS: It is a special situation.

THE COURT: As respects this case?

MR. MANTZOROS: There are 286 nursing homes allegedly in a class. We are not going into a class action, but these five plaintiffs are 28-A's, as one of the witnesses previously described, with special high cost, special amortization, special interests with the HFA, and not unlike the other 206 nursing homes.

MR. STERN: May it please the Court, like much else that Mr. Mantzoros has said, it is exactly to the contrary. The 28-A's are in a better position because the State pays their costs for these mortgages which the State has given to them to encourage them to build the facilities, and these costs are given to them by the State; so that the 28-A payment, with 28-A being a term to describe the mortgage given by the State, the nursing home facilities are given the moneys from the State to make their payments in effect back to the State. So being a 28-A does not hurt these plaintiffs?

THE COURT: I don't understand.

MR. MANTZOROS: Miss Wall will explain it.

THE COURT: What questions do you have for him?

CROSS EXAMINATION

BY MISS WALL:

Q What is the relationship between the nursing home and the hospital? In 1975 you showed a profit in the nursing home of $127,000 and a loss in the hospital. Would that 120,000 be kept within the nursing home?

A That $127,000 --

THE COURT: For what year?

MISS WALL: 1975.

A It contains $90,000 of non-cash income, which is an accounting entry to offset the level debt service that the 28-A's have to deal with.

THE COURT: How much of that?

THE WITNESS: $90,000. It is shown on the operating statement of the nursing home.

THE COURT: So-called non-cash?

THE WITNESS: It is called future reimbursement resulting from currently recognized cost. So that reduces the actual "profit" to 37.

Q You just about broke even?

A Yes.

MISS WALL: I have nothing else.

THE COURT: I don't understand.

When we were questioning Mr. Fischer and, in fact, all along, it seemed to me that in connection with the statement about losses we tried to take out depreciation because that would be a non-cash expense. I don't know whether that has been related, but that's all for that.

Are there some other expenses that are included in their costs which should not be included either because it is a non-cash item or because of some feature of State support or something? I don't want to have these figures presented in a non-realistic manner.

MISS WALL: The only question I would have is what the relationship is between the hospital and the nursing home.

BY MISS WALL:

Q Do you buy services from the hospital?

A Yes.

Q At cost?

A Yes, determined by a step down.

THE COURT: Determined by what?

THE WITNESS: By a cost analysis of services rendered.

Q Which is usually not beneficial to the nursing home because overhead is allocated to the nursing home from the hospital.

Do you have a short stay?

A No. Their stay is approximately one year, the average stay.

MISS WALL: I have nothing further.

Your Honor, 28-A is a method of financing.

THE COURT: Does it affect anything we are saying here?

MISS WALL: No.

MR. MACHARG: I might say that the 28-A's are a special category. They were promoted by the State initially.

THE COURT: I assume the State doesn't want them to go under, right?

Thank you.

(Witness excused.)

THE COURT: Are all of the applicants here 28-A homes?

Are there are any other witnesses?

MR. MISHKIN: Yes, your Honor. We have remaining plaintiffs to call.

THE COURT: Let's go.

MR. MISHKIN: I would like to have marked as Plaintiffs' Exhibit 9 the financial report of the Margaret Tietz Center for Nursing Care for the period ending December 31, 1975.

I would also like to have marked the HE2B report covering 1975 to the Margaret Tietz Center, and Exhibit 11 is the report of the first nine months of 1976.

THE COURT: They will be received in evidence.

xx (Plaintiffs' Exhibits 9, 10 and 11 received in evidence.)

DAVID GLASER, called as a witness on behalf of the plaintiffs, being first duly sworn, testified as follows:

MR. LOWELL: If your Honor please, may I ask a question of the Court. This is just a personal thing with me. If you are going to continue on with my witnesses, then I think, since I am a diabetic, I have to eat. I think I ought to leave and go out and eat and come back. I will be able to stay --

THE COURT: This is going along very rapidly now.

MR. LOWELL: They have two more. We had nine originally. I dont know how many are left.

THE COURT: Why do we need all those people?

MR. LOWELL: We have five or six left of our original nine.

THE COURT: Why do you need all those people?

MR. LOWELL: We are trying to prove the case as best as we can. We are not quite sure at which point you are going to be satisfied with respect to it, and we brought nine different facilities from all over the State of New York here. I think two had to leave and we still have seven.

I am prepared to stay until midnight.

If you are going to do that, I want to go out for half an hour and grab a sandwich. This is the other case.

THE COURT: Let me pause at this point.

What we are getting is a pattern of evidence that is not being challenged, really, in cross-examination, and that is, we are getting statements about losses, cash losses, projected losses, if the new rates occur, and so forth. All of this either has been or could be submitted in affidavits. The cross-examination is not challenging the figures.

If there is some challenge available we are not getting it by cross-examination. Is that right?

MR. MANTZOROS: Exactly.

THE COURT: It seems to me that if we took all the homes that I have heard about so far -- well, we have this situation with the Loretto Home where there is an offer to update the rate.

At this point, if we had no other factual submission I would have to reserve decision. I will not dictate a bench decision.

I think you have a real issue of responsibility here, and I just am not satisfied where this is a matter that is simply dumped into the lap of the Court. I think these people have come in and they have asserted that they were relying on these rates and their costs have gone up; they are either going to not pay their people or they are going to go out of business, and so forth.

The answer about a formal 90-day application is not quite it because it is not really what the 90-day application is for. What I did hear, which seemed to me to cast some ray of hope on the situation, is that the State is investigating this situation.

I think that there is a limited amount of time to consider this picture. These checks are due for the November payments somewhere around January 10th or the middle of January or the end of January. I certainly expect the State officials to pursue this as they have started to. I would expect to be in touch with them about what information they really have that is reliable, that is well analyzed as to what cuts these places can make, if any, and still do the job. I have not heard of any so far. I have not heard a thing to rebut the statements that they have made, that these witnesses have made, that they are not able to stay current, they are not paying their suppliers, they are threatened with going out of business. I have not heard any solid information to challenge that.

I have a situation where the State of New York has invested money in these homes. They are interested for many, many reasons in keeping them going, and I don't see that there is any recourse but to have the State continue its analysis.

3 I would just like to really know what the State plans to do. If this is a matter of just dumping it on the District Court because it is easy politically to say, "Oh, well, we don't want to do anything about it; let's hope that the District Court does the dirty work," I'm not going to do that. I expect the State to act responsible, and I am sure they will. It is a question of how and when.

MR. MANTZOROS: If your Honor pleases, there was a brief -- I know your Honor has had a busy day without lunch working on the antitrust case -- I did prepare some additional observations in a supplemental memorandum of law which does present some additional problems with the State in the overall picture of what can be done. I am not at liberty at this time to offer anything, but perhaps if we had another session, in a few more days I could get some more reports and be updated.

What we do have, as far as the retroactive payment --

THE COURT: I am talking about the practical thing which the State which Mr. MacHarg told me about, and Miss Wall told me about, and that is that the Department of Health is trying now to ascertain definitely what position it takes as far as these allegations of financial loss and imminent closing.

It is so obvious to me it goes without saying that if they cannot come up with some solid basis for challenging this, they have a problem, just as well as the proprietors have, and it is a question of how to solve it. I think the one way to solve it would be to at least agree to a stay not only of the retroactive feature, but a stay of any application of the new rates for a period of, say, 30 to 60 days, to sort this out, unless you are going to sort it out very quickly.

MR. MACHARG: Your Honor, I would ask for a much shorter length of time without any stay for us to finalize our response.

THE COURT: How long do you need? The thing is I have in mind this: You have told me, with the exception of New York City, the counties involved with these payments can turn around in a couple of weeks at the most and adjust their rates and issue their checks at any rate that is decided upon by a Court or by a State agency or what. That has been told to me. That means that there is no reason in the world why any preliminary injunction has to be issued right now in advance of some really sensible mature consideration by the State agency.

Do you agree with that?

MR. MACHARG: Yes, I do.

THE COURT: The New York City problem affects St. Cabrini, and that is a problem. I will put this aside for the moment.

When would you have some response on this financial picture in a really well thought-out position?

MR. MACHARG: I would say by Thursday we would be able to do that.

THE COURT: Here is what I would suggest, and I am sure you intend to do this: It seems to me that on each of these homes -- and I have not gotten to the proprietary homes for the moment -- where testimony has been given, I would be compelled, and it seems to me you would be compelled, to take these factual representations as true unless there is some solid information to the contrary.

Solid information has to be something in terms of quantity. What can be done? What is being wasted? What is wrong? What dollars are involved?

Otherwise, nobody can deal with this.

MR. MACHARG: That's why I asked for at least that much time.

THE COURT: That's fair enough.

On the proprietary homes --

MR. LOWELL: May I make a statement about this last?

I was present in Albany with the Commissioner, with the Deputy Commissioner, of Social Services, with Donald Davidoff, who is the Associate Director, Miss Wall's superior in her department, Health Care Reimbursement, and in a thorough discussion of this issue which involved the year to come we presented the problem on the direct point your Honor makes. Mr. Davidoff's statement to me was, "The issue with respect to 1976, you will have to go to court."

THE COURT: I don't think anybody can stick to that. There are a lot of things people can say, but we are now further along than what was said maybe 24 hours ago or 82 hours ago, or whatever.

MR. STERN: I would like to speak to that one additional item. Your Honor would be led to believe that the State has just now been confronted with a problem and is going to respond with a rational approach. In fact, for months most representatives of the nursing homes and charities with which some of them are associated have met on a daily basis with representatives of the State saying to the representatives of the State, "This is what is going to happen if you put these cuts into effect," and the representatives have responded that it is a fiscal problem: "If you don't like it, sue us. We have thought about it; we tried to help you; we have got to cut budget considerations."

The documents we have put in, your Honor -- this is not rhetoric. The Governor said, "I know this bill is defective, in effect, but I have got to balance the budget."

When the Health Department promulgated these as emergency measures, they said, "We have got to make fiscal savings."

All conversations there have only led to a shrug of the shoulders, not a detailed, "How are we going to help you?"

This has been going on literally for months. The meetings go on in Manhattan and in Albany.

(Continued on next page.)

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THE COURT: I am not suggesting any more meetings, I am just suggesting that they come in with an approach, one way or the other. You don't have to meet with them.

MR. STERN: But in terms of their approach, they have given the Residential Health Care Facility their answer. In fact, they have dumped it on your Honor and your Honor made the same plea to them last week when your Honor ennunciated quite clearly the reasons why an injunction should issue and then you said to the state, please, can you do it voluntarily and they stood up and said no. So your Honor put it over until today. We have come back with five witnesses, Mr. Lowell is prpeared to go on with anyone, the facts are undisputed, the legal analysis that we have presented to your Honor is not disputed either and your Honor is giving them more deadlines and we have had an action pending for three weeks with a request for preliminary injunctive relief.

THE COURT: When is the first check supposed to come in?

MR. STERN: They just sent in a check this morning to October retroactively notwithstanding Mr. Mantzoros' commitment.

THE COURT: I can't help that. The next

check is going to come in in early January.

MR. STERN: Not so.

MR. LOWELL: In New York City which you did ask about.

THE COURT: The checks I have asked about this afternoon.

New York City they pay on a half a check, half a check basis after services are rendered so the cut with respect to what occurred in November will show itself up subject, right by the 16th of December.

THE COURT: I haven't heard your witnesses. WE will get to that. But the patients that I have been hearing about for the non-profit homes of the three or four we have heard about, I can check my notes but I thought by and large they were January. In any event, the issuance of a preliminary injunction inevitably leads to appeals. And that is all well and good if that is necessary. But if that process can be avoided and if there can be some accommodation, why that is by far the best way to settle it. And I don't know what occurred in meetings to which I was not a party, but I haven't been told by any representatives of the state here that they are simply turning a deaf ear to the problem.

And it seems to me that there is a different atmosphere and different pressures involved when people are before a court. So I just can't believe that sensible people would simply say, well, we just don't need to think about this, we will simply dump it on some other federal agency, namely a court.

But I take seriously what you say, Mr. Mac Harg, about giving me a position on Thursday.

Now what that better mean is and I mean it, that these -- that will come a time and I think that is a deadline when unless you come up with figures and definite actions,definite particular figures, definite quantified challenges to these financial figures, they will be accepted by this court as being the kickback.

Now, it would also seemto me that somebody in a position of authority at the Department of Health should be in court on Thursday prepared to take a position on this matter. It is too important otherwise so I am requesting that either the director or the deputy director of the Department of Health or Commissioner or whoever it is is to be here prepared to discuss this matter with the Court. And somebody in a position to definitely make a very sinsible discussion.

MR. MAC HARG: I might have to ask for either Thursday or Friday in that event because I don't know what his schedules are.

I will set it for 3 o'clock Friday.

Look, Mr. Lowell.

MR. LOWELL: Yes, sir, have you submitted your figures by way of affidavit or you just got all these witnesses testifying to things that are in affidavits.

On Friday, if your Honor please, we called around the state, we called -- they were in my office this morning at 10 o'clock, Mr. Bradley was courteous and very kind, the State Attorney General in charge and we arrived there promptly at 10 o'clock. I then spent an hour, hour and ten minutes going over the figures with each of the nine people that I mentioned to your Honor before. I then met with Mr. Bradley and gave him a summary with respect to each of them. What I did was roughly come up with what you heard what was your rate, what is your rate, what was your loss, what is the physical situation?

What we were not able to do as distinguished from the proprietaries who are 28-A homes are not able to supply Mr. Bradley with a copy of an accountant's statement because they are required to file this quarterly with the state, so we were in a position where we don't have such a certified statement.

On the other hand, I have controllers, licensees, administrators --

THE COURT: What statements have you got? What statements have your people got? Don't they have 1975 statements?

MR. LOWELL: They are unaudited, but they are statements in the same sense as the ones you have here and we would be prepared to make copies.

THE COURT: Audited or unaudited, you have financial statements?

MR. LOWELL: Yes, sir.

THE COURT: In each case do you have '75 statements, 1975 statements?

MR. LOWELL: Yes, those are on file with the state already.

THE COURT: What are the latest interim statements you have got?

MR. LOWELL: Some six months, nine months, ten months, they vary, but 1976. From six months on.

THE COURT:In other words, you have apprised Mr. Bradley of what basic figures?

MR. LOWELL: I gave him all the figures showing what their old rate was, the new rate was, the losses as a result of that and I gave the same kind of breakdown to Mr. Stern and Mr. Mishkin to try to obtain from their witnesses. Mr. Bradley's response to me though he is able speak for himself is that you haven't given me the statements and I said no because they are not statements that I thought were in the form --

THE COURT: If you give him the best you can.

MR. LOWELL: Fine, we can do that.

THE COURT: Now look, what do you suggest as a way to proceed?

MR. LOWELL: If the Court please, we would be prepared within 24 hours. Let's see, this is Monday night, tomorrow I will. Most of them are here. We will Xerox the copies of what they had and what they used when they discussed it with me and then in turn I will deliver those to Mr. Bradley on Wednesday. But if I can say --

THE COURT: Why don't you do this, do that tonight, you said you would be prepared to work late tonight, it seems to me there is no use to have the testimony, I really can't see any point in it.

MR. LOWELL: Neither do we.

THE COURT: It seems to me that you should give Mr. Bradley -- you have given him the basic statistics, I would get over to your office and Xerox those statements

ments now and Mr. Bradley can go with you or you can arrange to give them to him first thing tomorrow morning. I think that would accelerate it that much.

MR. LOWELL: We would be glad to cooperate, if your Honor please. Can I just make another point on a parenthetical basis.

I have spent a lot of time. I understand this subject I think very well and listening to the testimony, listening to this very wonderful and competent lady who I worked with for almost eight or ten years and I know she knows her business very well. I am convinced, your Honor, that when each of the people that I am going to propose to testify get up and testify, that her comments with respect to each of them and the cross examination in quotes because she is not a lawyer, the comments that you are going to have to evaluate will be almost identical.

THE COURT: There has been virtually no cross examination.

MR. LOWELL: That is my point. It will be the same thing.

THE COURT: Mr. Mantzoros and Mr. Bradley, do you foresee any meaningful cross beyond what we have had here?

MR. BRADLEY: No, your Honor, I don't.

THE COURT: What I would suggest is this: That I think your posiiton should get on the record. Therefore the figures you have given to Mr. Bradley I would put in some short affidavits and, so that is of record and then when we gather here Friday you can submit those affidavits and they are easy to look at quickly.

MR. LOWELL: We will do that, sir.

THE COURT: Then you will introduce as exhibits the financial statements so your record will be complete.

MR. LOWELL: Fine.

THE COURT: So I think I can excuse you and I think I wll take this one last witness and get the record complete on the voluntary homes and that is where we are set. At least I can excuse you. We have one or two more witnesses you don't have to be present.

MR. LOWELL: Thank you, sir.

MR. BRADLEY: Your Honor, may I also be excused?

THE COURT: Yes, you can, thank you.

DAVID GLASER, called as a witness by the Plaintiffs, having been first duly sworn, testified as follows:

DIRECT EXAMINATION

BY MR. MISHKIN:

Q Mr. Glaser, will you tell us what facility you are associated with?

A The Margaret Teitz Center for Nursing Care.

Q What is your position with that facility?

A I am the administrator.

Q How long have you held that position?

A A little over four years.

Q Would you describe the Margaret Teitz facility briefly, please.

A It is a 120 bed skilled nursing facility that was opened in August of 1971 and an 80 bed health related facility that was opened in July of 1975.

Q Do you provide services to Medicaid sponsored patients?

A Yes, we do.

Q What percentage of patients in the skilled nursing facility are Medicaid sponsored?

THE COURT: 80 bed what?

THE WITNESS: Health related facility or

intermediate facility.

THE COURT: Let us call it intermediate.

THE WITNESS: Fine.

THE COURT: That was opened when?

THE WITNESS: July 29, 197 5.

THE COURT: What was the next question, I missed that? You go ahead.

Q Would you read back the last question, please.

(Read.)

A Approximately 80 percent of my patients at any one time are receiving Medicaid assistance.

Q In both the intermediate care facility and the skilled nursing facility?

A Yes.

Q What is the average age of the patients?

A About 85 years of age.

Q Would you tell us, Mr. Glaser, what your 1975 Medicaid rate was for both aspects of your operation?

A My effective rate for 1975 in the skilled nursing facility was $68.46. My effective rate for the intermediate care facility was $41.42. This was in the intermediate care facility;this was a target rate because we just opened up in the middle of the year.

Q Have you made a calculation of what your patient costs were in 1975?

A My cost per patient day in the skilled nursing facility was $73.61.

THE COURT: 71?

THE WITNESS: $73.61 cents per day. I don't have a cost per patient day that would be meaningful for the intermediate care facility because in the first six months it was a build-up period, actually for the first year of operation it was a build-up period and the costs would be inflated.

Q All right. Will you tell the Court you arrived at the $73.61 cent figure, what documents you employed?

A We take our operating costs, our overall operating costs and divided them by the patient days to determine our actual cost per patient day.

Q To find the 1975 cost you look at which documents specifically?

A Exhibit B in the financial statement would show our operating cost, our total operating costs for the year were $3,201,330.

Q You are referring to the document marked Plaintiffs' Exhibit 9?

A I believe so, yes.

Q Did your facility suffer an operating loss in

1975?

A Yes, we did, of almost $112,000. That is in the skilled nursing facility only.

THE COURT: What was the figure?

THE WITNESS: Almost $112,000.

THE COURT: Any depreciation in that?

THE WITNESS: Yes, about $50,000 of that amount would be depreciation. It must be pointed out and it wasn't pointed out by any of the other 28A facilities, that although a depreciation factor in our case is I think about $125,000 in total, we deposit money which is cash into the operating escro accounts so the net effect of this loss of $112,000 is to deduct about 50,000, not the full depreciation because you have to add in the moneys that we pay to our operating escrow accounts.

THE COURT: Wait a minute. I just -- let's just take out from the 112 the non-cash depreciation. Nothing else. What would you take out?

A Well, it would be approximately I believe $125,000, but to that, we pay into the state approximately $60,000 into what is called an operating escrow account.

THE COURT: Somehow I am not with you. You gave me a figure of 112,000 as the operating loss for the skilled facility?

THE WITNESS: Correct.

THE COURT: All I wanted to know is, I assume that that was the starting point, and I wanted to know if there were any non-cash elements in that $112,000 loss. Is that the right approach?

THE WITNESS: Not quite, your Honor. I think Mrs. Wall explained before in the operation of a 28A facility, the facility is required to make deposits which represent cash, into various escrow accounts. Although the state deducts the full amount of depreciation from our operating costs as a non-cash item, they add back in if I am not mistaken, the monies we pay into the operating escrow account, which is an escrow account.

The net effect of the transaction would be to reduce this 112,000 by about 50,000.

THE COURT: All right, let's put 50,000. And that would give us about 60,000 net loss?

THE WITNESS: Correct.

THE COURT: Okay, go ahead.

Q Mr. Glaser, was the document marked Plaintiffs' Exhibit 10 filed with the State of New York?

A Yes, it was.

Q When was that filed?

A Is 10 the 1975 report?

Q Yes, it is.

A Okay, then that was filed by March of 1976.

Q On or about January of 1976, were you notified of the so-called interim 1976 rates?

A Yes, I was.

(Continued on next page)

Q What were the rates for your facility?

A The 1975 rates were continued, and those were $68.46 for the skilled nursing facility and $41.42 for the intermediate care facility.

Q Have you made any calaculation of your costs per patient today in 1976?

A Yes, my cost per patient today in the skilled nursing facility is $72.67 per day, and in the intermediate care facility, $50.36.

THE COURT: I am sorry to make you repeat. These are 1976 costs?

THE WITNESS: Correct.

THE COURT: Figured for a period through what?

THE WITNESS: Through September 30th.

THE COURT: September 30th?

THE WITNESS: Right.

THE COURT: What are the figures skilled?

THE WITNESS: $72.67 per day, and the intermediate care facility is $50.36 per day.

BY MR. MISHKIN:

Q Mr. Glaser, those calculations were made with reference to the document marked Plaintiff's Exhibit 11; is that correct?

A Yes, that is correct.

Q Was that document filed with the State?

A Yes, it was.

Q When was it so filed?

A They received this in the middle of November.

Q Under the so-called interim rates for 1976, do you project an operating loss for 1976?

A Yes, for the twelve months of 1976 we are projecting a loss in the skilled nursing facility of $75,000 and in the intermediate care facility -- for six months in the intermedicate care facility, since we have reached what is called financial occupancy on July 1, 1976, so for the six months in the intermediate care facility, $125,000.

Q Are those cash figures?

A Those would not be cash figures. The depreciation would have to be deducted from these numbers.

Q Do that. What would be the cash loss?

A I believe in the skilled nursing facility, again we would take off approximately $50,000, which would leave a loss of $75,000.

THE COURT: Twenty-five.

THE WITNESS: I'm sorry, of $25,000, and I don't have the figure at hand at the moment for the depreciation for the intermediate care facility, what that depreciation figure is.

THE COURT: Are these 1976 projected loss figures -- do they take into account the new rates as of a certain time?

THE WITNESS: Yes, they do.

THE COURT: As of what time?

THE WITNESS: No, I am sorry, I am sorry. I back up. These are based on the old rates.

BY MR. MISHKIN:

Q Just on the old rates?

A Just on the old rates for '76.

Q Were you recently notified of new 1976 Medicaid reimbursement rates?

A Yes.

Q What were your new rates?

A In the skilled nursing facility, our ate was reduced to $51.38 per day.

Q That was a decrease of how much?

A I believe it is $17 a day.

Q And in the ICF?

A In the intermediate care, we were issued two rates from January 1st to August 31st. We were issued a rate of $35.08.

Wait a minute, January 1st through August 31st, we were issued a rate of $35.08 per day, and from September 1st through December 31st, we were issued a rate of $35.64 per day.

Q With respect to your skilled nursing facility, do you participate in the Medicare program?

A Yes, we do.

Q What is your present Medicare reimbursement rate?

A $71.35 per day.

THE COURT: What was the figure?

THE WITNESS: $71.35 per day.

Q Mr. Glaser, if the new Medicaid reimbursement rates are applied to your facilities prospectively only, do you anticipate a loss for the months of November and December, 1976?

A Yes, we do. A combined loss for the skilled nursing facility and the intermediate facility of $132,000 for November and December.

Q Is any of that depreciation or other non-cash items?

A No, that would be strictly loss of income, cash.

Q Again applying the new rates prospectively only, what do you project your overall loss would be in 1976?

A We would have an overall loss of $334,000.

Q Cash?

A No, again we would have to take off the approximately $50,000 from this figure.

Q If the new Medicaid reimbursement rates are applied to you retroactively, what amount of money will you owe the State?

A Through the end of October, we would owe the State $660,000.

Q Does Margaret Teitz have any reserves or other assets it could use to meet that obligation?

A We have working capital which would be used to offset this of approximately $300,000.

THE COURT: Working capital?

THE WITNESS: Yes.

THE COURT: What do you mean, offset this?

THE WITNESS: That $300,000 is all my reserves that would be applied against the $660,000 that is owed retroactively.

Q If the new rates are applied prospectively only, what would the effect be on your operations?

A Devastating effect. We would probably be able to operate sometime into March before we would have to close. There is some room to adjust our program, but primarily in the non-direct patient care areas. There are insignificant problems in trying to adjust to the new rates by services as Ms. Wall pointed out, a component was issued for nursing and dietary and leisure time, et cetera. Our nursing staff, if we have to go on a prospective basis, would have to be reduced from 102 people to 45 people to render care to 200 patients on a 24-hour basis seven days a week, including relief and vacation, the net effect of which is very serious and would jeopardize the lives of my patients.

We are now providing 2.9 hours of care in our skilled nursing facility. The monies that the State are allowing would bring it down to 1.6 hours of care.

Q Would that leave you in or out of compliance with Federal and State requirements?

A Totally out of compliance.

Q Mr. Glaser, have you attempted to effect any cost savings at your facility?

A We have.

Q What have you done?

A In the utility area, we are in New York City, and we invited Con Edison in and asked them to make recommendations for cost reductions in our utility bills, which they have done, and they gave us beautiful stickers for every light switch for every patient's room, "Turn me off," and patients have adopted to it and are turning off the light switches;and power throughout, you know, our engineers have worked with Con Edison to reduce the power requirements within the building.

We eliminated an in-house personal laundry service for the patients, personal laundry items, and have gone outside and expect to save the equivalent of one person's salary in that move.

We have sharpened up our purchasing powers. Being a larger facility, it allows us better discounts. We expect to save in dietary purchasing approximately $30,000 for this year of 1976.

We have held other than union-mandated increases, we have held down the increases to non-union categories wherever possible, and moves such as these to contain our costs.

THE COURT: Have you gotten paid through some date?

THE WITNESS: We received a check today from New York City. Our next check from New York City is due December 16th.

THE COURT: What does that check received today cover?

THE WITNESS: 37-1/2 percent of my October billing. Of my October billing.

THE COURT: If you are billing for October, where do you get the rest of your New York City billing?

THE WITNESS: Just about all my patients are from New York City, and the way New York City pays, if we submit our bill on the 10th of the month, they give us approximately -- they give us exactly 37-1/2 percent of that bill on the 16th of the month, an additional 37-1/2 percent on the last day of the month, and the remaining 25 percent approximately --

THE COURT: They pay what on the last of the month?

THE WITNESS: Another 37-1/2 percent of that bill, and the remaining 25 percent is paid approximately three months later, and we were advised --

THE COURT: You get most of your patients from New York City?

THE WITNESS: Of the 200 patients in my facility, three are outside of New York City.

THE COURT: When did you bill for October?

THE WITNESS: October was billed around December 10th -- I am sorry, October was billed around November 10th.

THE COURT: Did you get 37-1/2 percent of the

October bill the 16th of November?

THE WITNESS: Yes, we did.

THE COURT: The second 37-1/2 percent is what you just got today?

THE WITNESS: Correct.

THE COURT: You will get the other 25 percent in three months?

THE WITNESS: Approximately three months from now.

THE COURT: Will the bills for November go out soon?

THE WITNESS: Yes, they will go out by the 10th of this month, and we have been advised by New York City that the December 16th check will be at the reduced rate.

THE COURT: Okay. Anything further?

MR. MISHKIN: I have no further questions.

MR. MANTZOROS: The cross-examination, we will have the analysis by Miss Wall.

THE COURT: Do you have any points to make?

MISS WALL: I just have one point, and that is the costs are unusually high. For example, in nursing, even though you had a good federal rating, your costs were above 100 percent of Good State.

THE WITNESS: The rating was changed. Your records are not up to date. The rating is Good State now.

THE COURT: Wait a minute. I don't understand what you are saying.

MISS WALL: I am saying that his costs in nursing are the highest in the City, the State, maybe.

THE WITNESS: Perhaps.

MISS WALL: I wonder why.

THE WITNESS: Of course I think that is a good question to raise. The State does not have anything in their posssession, whether it be what they call the periodic medical reports, review reports that are done on an annual basis, or any DMS-1 form in their possession, that can determine the level of care required by any patient in any skilled nursing facility.

The only documentation that the State has or the only determination that the State can make is the need for skilled nursing care or the need for intermediate care, but the State could not determine from any paperwork now in their possession whether, as in the case of my facility, some patient is requiring eight hours of care a day.

MISS WALL: How many are you providing?

THE WITNESS: We are providing right now 2.9 hours of care, direct patient care, which is high, but we feel we can justify that on the basis of intensity of care a patient needs.

MISS WALL: It is not high compared to the cost. 2.9 hours of care is higher than average, if 2-1/2 is average, but we feel they are well over three.

THE COURT: Where do we end up?

MISS WALL: I don't know. I just try to understand why his costs in nursing are one of the highest in the State, when he is not providing that many hours of nursing.

MR. STERN: Could you describe your patient mix, Mr. Glaser?

THE WITNESS: Yes. 100 percent of the patients in my skilled nursing facility require some form of skilled nursing or skilled rehabilitation care.

The State usually contends that 30 percent of patients in skilled nursing facilities do not reqjire skilled nursing care.

That figure is not accurate in my case, where 100 percent of them do require -- over 75 percent of the patients in my skilled nursing facility require assistance at all times.

THE COURT: How many?

THE WITNESS: Over 75 percent of the patients in our skilled nursing facility require assistance at all times.

We have a very heavy care need. We have a special kind of problem in our facility.

MISS WALL: You say the DMS-1 wouldn't show this?

THE WITNESS: No, it only shows a need for skilled nursing care, but not how much skilled nursing care is needed.

MISS WALL: Because there is a proposal now to use the DMS-1 statewide to resolve problems like this.

THE WITNESS: I am aware of that.

THE COURT: I think again what we are dealing with is the facts about the particular homes as they stand, and I want us to concentrate on that -- Mr. Mantzoros, I want us to concentrate on this, this problem of the actual costs of these homes as they now stand, and I want us to concentrate on that subject over the next few days up through Friday. It is not a matter of trying to justify the statistical analysis or the 60 percent, that is really -- I want to put that aside because I don't want to try to hold one way or the other on that, but it seems to me that if there is some question which needs exploration, there ought to be a way to -- maybe some more detail rather than can be done at 7:30 at night to get the information.

Do you need more information from him?

MISS WALL: The thing -- the reason I brought that DMS-1 is that this proposal has been made to handle appeals statewide using these forms as an evaluation of their patients.

THE COURT: I am just saying between now and Friday.

MISS WALL: I think we better get some more information.

THE COURT: What can you give her?

MR. STERN: It has all been filed with the State.

THE WITNESS: They have detailed information. We have an appeal.

MR. MANTZOROS: You have an appeal or will?

THE WITNESS: No, we have filed one November 17th.

THE COURT: Appeal from what?

THE WITNESS: To justify our level of care.

THE COURT: You filed an appeal from what?

From the new rate?

THE WITNESS: Yes.

THE COURT: Where have you filed that?

THE WITNESS: To Mr. McCann's office.

THE COURT: Who is he?

THE WITNESS: The Assistant Commissioner for Health Care Reimbursement, Health Economics. He is in charge of reimbursement.

MISS WALL: That is my office.

MR. MAC HARG: He was here last week, your Honor.

MR. MANTZOROS: He was here last Thursday.

MR.STERN: Have you heard anything from Mr. McCann?

THE WITNESS: No, and repeated calls to the Assistant --

THE COURT: When did you file your appeal?

THE WITNESS: November 17th.

THE COURT: What is supposed to happen on the appeal?

THE WITNESS: Well, I am looking for somebody to do what you have been asking them to do, the State to do, is to review the statistical information that I have provided and meet with me or I will meet with them anywhere they say so that we can attempt to reach some kind of conclusion.

THE COURT: It is in this court as far as I am concerned right now. I am directing the representatives of the State -- that means Mr. Mantzoros and Miss Wall and Mr. MacHarg -- to hear you out. You can give them any information, if things are on file, don't worry about that, just give them more copies and explain to them, because they are the ones who are before me, and I am not worried about some appeal.

So you ask -- you be in touch with each other, and I don't want to hear Friday that he couldn't get you on the phone or you were too busy or any of that kind of stuff.

I am sure you will hear him out. You get the materials, if you've got to drive back and forth to Albany, whatever you need to do, and if I hear on Friday that they haven't received it or they haven't paid any attention, or they haven't answered the phone or anything, why, the inferences will be against them. They have to work on this this week and receive and digest this additional material.

Any other questions?

MR. MANTZOROS: No other questions.

THE COURT: Thank you, you are excused.

hb ja 16

MR. MISHKIN: I have one more witness.
I will make it within minutes.

MR. MANTZOROS: Can we put this in affidavits?

MR. STERN: We have had this gentlemen come down twice.

THE COURT: What time is your train?

MISS WALL: 8:15.

THE COURT: Who else has to go to Albany?

I just they leave, and you can give them the substance of the testimony. Let's complete the record.

MR. MISHKIN: I will be brief.

MR. STERN: Your Honor, before they leave, I would like to make just one request in accordance with -- we have turned over all our information to the State. We have requested of the State through our clients the rate -- the ceiling computation sheets that your Honor asked Miss Wall about, where they laid out all the homes that they included in their percentiles, and to date our clients have been told that they could not have those sheets.

MISS WALL: They are in my office. I can't photocopy. They can go up and see them at any time.

MR. MANTZOROS: Let me check them, too, so I have an opportunity. He is just going in ex parte like in the other case with Judge Lasker, the attorneys aren't tnere.

MR. STERN: I just want to copy --

THE COURT: Wait a minute, I don't want to hear on Friday some tale about the fact that Mr. Mantzoros couldn't be in Albany, and all. I don't care who does it. But those sheets are to be made available to these plaintiffs' lawyers immediately in Albany.

MR. STERN: For copying.

THE COURT: That is it. For copying or whatever they want to do.

Thank you very much, and have a good trip.

MR. STERN: Thank you.

THE COURT: Next witness.

MR. MISHKIN: Call Mr. Theodore Rosen.

While Mr. Rosen is approaching, I would like to have marked as Plaintiffs' Exhibits 12 and 13 the HE-2-V report for the Daughters of Sarah Nursing Home for 1975, and as Plaintiff's Exhibit 13 the nine-month financial statement for the Daughters of Sarah Nursing Home.

* * * (Plaintiffs' Exhibits 12 and 13 received in evidence.)

THEODORE ROSEN, having been duly sworn by the Clerk, was examined and testified as follows:

DIRECT EXAMINATION

BY MR. MISHKIN:

Q Mr. Rosen, with what facility are you associated?

A I can't hear you.

Q With what facility are you associated?

A Daughters of Sarah Nursing Home Company, Incorporated.

Q What is your position with that facility?

A Executive Director.

Q How long have you been the Executive Director?

A Three and a half years.

THE COURT: Where are the Daughters of Sarah?

THE WITNESS: Albany, New York.

Q Is it a skilled nursing facility?

A 200 beds, all skilled nursing facility.

Q What percentage of the patients are Medicaid sponsored?

A 90 percent.

Q What was your Medicaid reimbursement rate in in 1975?

A It was $50.92 a day.

Q Have you made a calculation of costs per patient day in 1975?

A Yes.

Q What are they?

A $51.40.

THE COURT: You will have to give me the figures again. I am sorry. What was the '75 rate?

THE WITNESS: $50.92.

THE COURT: The cost?

THE WITNESS: $51.40.

End T10C

(Continued on next page)

T11

Q Early in January of 1976 were you advised of the so-called interim 1976 reimbursement rate?

A Yes.

Q What were those rates?

A The rate was $50.92.

Q The same as 1975?

A Yes.

Q Have you made a calculation of your cost per patient day in 1976?

A Yes. The average of the 9-month period, January through September, the cost was $52.09.

Q Does your facility participate in the Medicare program?

A Yes. Since March 1, 1976.

Q What is your current Medicare rate?

A $50.92.

Q Were you recently notified of the new 1976 reimbursment rate?

A Yes.

Q What was your new rate?

A The new rate was $44.70.

Q if the new rate, Mr. Rosen, is applied prospectively, do you anticipate a loss for November and December, 1976?

A Yes.

Q What would that loss be?

A It would become approximately $38,000 per month.

Q All that cash?

A Yes.

Q Have you calculated what your overall loss would be in 1976 if the new rates were applied prospectively only?

A Yes. It would be approximately $100,000.

Q If the new reduced rates are applied retroactively, have you determined how much money you would owe the State?

A Yes. For the 9-month period, January 1st through September 30th, using the $44.70 Medicaid rate, we would have a loss for that period of 9 months of $35),000.

THE COURT: What would you owe?

THE WITNESS: $350,000 to the counties.

THE COURT: You have gotten paid through what?

THE WITNESS: Well, your Honor, we, unlike -- we have about eight different counties from whom we get our Medicaid, and in the month of October they all made their own system up of how they were going to pay us.

I will point out that for the month of October Ulster County paid us nothing. They said, "Not only will we pay you nothing, but the balance you owe us will be applied next month."

THE COURT: Ulster is practicing retroactively?

THE WITNESS: Yes, your Honor.

Warren County in October, for October, paid us $44.70 and sent a bill for the retroactive money due.

THE COURT: They are practicing retroactively?

THE WITNESS: Yes, but they didn't hold back any funds from us. They just gave us the October funds for they were on the new reduced rate for October, which we got in October.

Q In addition, they sent a bill asking you to submit certain moneys?

THE COURT: What did they pay [illegible] October?

THE WITNESS: $44.70.

THE COURT: You don't get much more, do you?

THE WITNESS: We have four patients there.

THE COURT: Let's go to the larger amounts.

THE WITNESS: The larger amounts? Albany County, from whom half of our patients are from, for October they paid us $44.70.

THE COURT: What was the basis for that?

THE WITNESS: They said, "We are going to apply immediately the new rate."

THE COURT: Retroactive? They must be doing that.

THE WITNESS: We have not heard about the retroactivity.

THE COURT: I have got it mixed. I thought you were talking about total payments.

Let's go back to Warren County. What did Warren County pay you for October?

THE WITNESS: $44.70.

THE COURT: How much money total?

THE WITNESS: $6000.

THE COURT: I don't need to know this. What I am trying to get in mind is in general are you supposed to get your next checks and what will they relate to? November?

THE WITNESS: Each county sends it at a

different time.

Your Honor, Albany, we put in for our October billing --

THE COURT: Please.

The October transactions, are they finished?

THE WITNESS: Yes.

THE COURT: Have you billed for November the different counties?

THE WITNESS: At this point not yet. We will.

THE COURT: So October is finished, right?

THE WITNESS: Right.

THE COURT: You have not billed for November yet, have you?

THE WITNESS: No.

THE COURT: When will you bill for November?

THE WITNESS: Usually the first week of the month.

THE COURT: You will do that very soon?

THE WITNESS: Right.

THE COURT: When should the payments start coming in if they were paid in the normal course as the old rate?

THE WITNESS: The beginning of January.

THE COURT: Are there any further questions?

BY MR. MISHKIN:

Q Would you describe what services you provide for your patients?

A The major part is nursing. There is in-house medical, psychiatric, para-medical, pharmacy, rehabilitation, physical therapy, speech therapy, optometry, pediatry. I mentioned about the pharmacy. We have our own pharmacy.

Q What is the average age of your patients?

A 85 on admission.

Q Will you generally describe the conditions of your patients?

A They are all skilled nursing patients. In order to be admitted they must be approved by the local Medical Director of the County Department that this patient requires skilled nursing care, otherwise they will not be admitted. The 10 per cent of our patients who are private patients must be approved by our own medical director as requiring skilled nursing care.

Of the 200 people we have, 60 of them are severely mentally impaired. Many of them are from the State Hospitals. That is 60 out of 200.

There are approximately 10 to 15 more who are in a certain section which is in Intensive Care who ordinarily would be in a hospital.

THE COURT: How many?

THE WITNESS: 10 to 15 in a special ring, in an Intensive Care ring. They are severely mentally impaired and are also chronically ill with many diseases, cancer, Parkinson's Disease, emphysema, and they are functionally disabled, particularly mentally impaired.

Q Mr. Rosen, have you attempted to cut your costs in any way?

A Yes, we have.

In the face of increasing costs in 1976 we have developed a utility conservation which involved cutting down on non-patient areas as far as ventilation, on putting out lights. If there are three lights in a fixture you take out two of them. This is in non-patient areas. That's one area.

The other areas in which we try to cut down on our costs, to reduce our staff by attrition, because we also are self-insured, and we just discharge people who have not paid their own insurance. So when somebody leaves, perhaps 12-1/2 nursing aides have left during the year, we have not replaced them.

Two licensed practical nurses left. We did not replace them. That's the way we have been trying to cut down on our costs.

Q The two documents that have been marked with respect to your facility, which is your 1975 HEV2 and your 1976 9-month statement, are both of those documents filed with the State?

A Yes,they are with the State.

MR. MISHKIN: I have no further questions.

MR. MANTZOROS: No questions subject to leave --

MR. STERN: In case we have overlooked anything, we would like to introduce in evidence all the documents.

THE COURT: I will see you Friday.

MR. MANTZOROS: As to the forwith reproduction of documents, your Honor, I have no objection to acceleration. I don't want to get involved with what happened before Judge Lasker with privileged documents. All I want --

THE COURT: That is up to you.

I will see you Friday.

(Time noted: 7.45 P.M.)

- - -

PLAINTIFFS' EXHIBIT 1

ST. CABRINI NURSING HOME, INC.

The Operating Period Financial Statements

For the Period From January 1, 1976 To September 30, 1976

TO THE
COMMISSIONER OF HEALTH
OF THE
STATE OF NEW YORK

Our fiscal year ends December 31, 1976

STATE OF NEW YORK)
COUNTY OF NEW YORK) ss:

Sister Josephine Tsuei, M.S.C., Secretary/Treasurer, being duly sworn desposes and says that I am the above described officer of the said company, and that on September 30, 1976, last, all the above described assets were the absolute property of the said company free and clear from any liens or claims thereon, except as above stated, and that the foregoing statements, with the schedules and explanations therein contained, annexed or referred to are a full and correct exhibit of all the assets, liabilities, income and expenses and the condition and affairs of the said company on the said September 30, 1976, last and for the period ended on that date, according to the best of my knowledge, information, and belief.

Sister Josephine Tsuei M.S.C
Sister Josephine Tsuei, M.S.C.
Secretary/Treasurer

SUBSCRIBED AND SWORN TO BEFORE ME

THIS 3rd DAY OF November 1976

Virginia Myers
Notary Public

VIRGINIA MYERS
NOTARY PUBLIC, State of New York
31-2841740
Certificate filed in New York County
Commission Expires March 30, 1977

ST. CABRINI NURSING HOME, INC.

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B-3 - Administrative Expenses
B-4 - Service Department Expenses
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Officer's Affidavit

ST. CABRINI NURSING HOME, INC.

A nonprofit voluntary nursing home company organized under the provisions of Article 28-A of the New York State Public Health Law and the Membership Corporation Law.

ADDRESS OF ADMINISTRATIVE OFFICE: 227 East 19th Street
New York, New York 10003

ADDRESS OF NURSING HOME COMPANY : 115 Broadway
Dobbs Ferry, New York 10522

TITLE	OFFICERS	DATE TERM EXPIRES
President	Sister Bernadette Casciano	Indefinite
Vice President	Sister Innocent Migliore	Indefinite
Secretary/Treasurer	Sister Josephine Tsuei	Indefinite

EXHIBIT "A"

ST. CABRINI NURSING HOME, INC.
Balance Sheet

As of September 30, 1976

UNRESTRICTED FUNDS

CURRENT ASSETS	
Cash	$ 92,390
Accounts Receivable	
Patients	1,331,229
Estimated Third Party Rate Adjustments	246,133
Due From Missionary Sisters of the Sacred Heart	66,213
Other	530
Prepaid Expenses	8,333
Inventory	58,771
Interest Receivable NYS HFA	7,063
Total Current Assets	$1,812,662
Property, Plant, & Equipment Less accumulated Depreciation of $991,763	7,308,067
	$9,120,729

CURRENT LIABILITIES	
Patients Personal Funds	$ 16,9
Accrued Interest Payable	172,9
Other Accrued Expenses	43,
Current Portion of Mortgage Payable	40,
Due to Cabrini Health Care Center	674,
Due to Missionary Sisters of the Sacred Heart	32,
Other Current Liabilities	32,
Total Current Liabilities	$1,012,
Mortgage Payable NYS HFA	8,469,
Fund Balance (Deficit)	(361,
	$9,120,

RESTRICTED FUNDS

OPERATING ESCROW FUND	
Cash	$ 9,258
Investment	372,097
	$ 381,355

OPERATING ESCROW FUND	
Fund Balance	$ 381

MORTGAGE REPAYMENT ESCROW FUND	
Cash	$ 72,198
Investment	174,144
	$ 246,342

MORTGAGE REPAYMENT ESCROW FUND	
Fund Balance	$ 246

EXHIBIT "B"

ST. CABRINI NURSING HOME, INC.
Statement of Revenues and Expenses

September 30, 1976

	ACTUAL		BUDGET		VARIANCE		%
Income from Patients (Schedule B-1)		$3,304,185		$3,320,716		($ 16,531)	(0.
Recovery of Expenses		13,406				13,406	
Total Income		$3,317,591		$3,320,716		($ 3,125)	(0.
OPERATING EXPENSES:							
Professional Care of Patients (Schedule B-2)	$1,444,538		$1,514,175		($69,637)		(4.
Administrative and General (Schedule B-3)	462,474		528,825		(66,351)		(12.
Service Departments (Schedule B-4)	961,540		1,028,325		(66,785)		(6.
Total Operating Expenses		2,868,552		3,071,325		(202,773)	(6.
Excess of Revenue Over Expenses		$ 449,039		$ 249,391		$199,648	80.
NON-OPERATING:							
Revenues (Schedule B-6)	$ 13,659		$ 13,659		-0-		
Expenses (Schedule B-5)	514,692		465,285		$ 49,407		10.
Excess of Expense Over Revenues		501,033		451,626		49,407	10
Excess of Revenue or (Expense) Before Depreciation & Amortization		($ 51,994)		($ 202,235)		$150,241	14
Depreciation & Amortization		231,089		232,500		(1,411)	(0
Excess of Revenue or (Expense) for Period		($ 283,083)		($ 437,735)		$151,652	3
Recovery of Retroactive Third Party Reimbursement		127,193					
Net Loss		($ 155,890)					

EXHIBIT C

ST. CABRINI NURSING HOME

Patient Days
Nine Months Ended September 30, 1976

MONTH & YEAR	TOTAL NURSING HOME PATIENT DAYS	TOTAL CAPACITY BED DAYS	MONTHLY % OCCUPANCY
January 1976	6,066	6,200	97.8
February 1976	5,567	5,800	96.3
March 1976	5,819	6,200	93.9
April 1976	5,846	6,000	97.4
May 1976	6,057	6,200	97.7
June 1976	5,802	6,000	96.7
July 1976	6,059	6,200	97.7
August 1976	5,948	6,200	95.9
September 1976	5,692	6,000	94.9

ST. CABRINI NURSING HOME

Income From Patients
September 30, 1976

	ACTUAL	BUDGET	VARIANCE	%
REVENUES:				
Routine Services	$3,965,785	$3,978,957	($13,172)	(0.3)
Ancillary Services	250,122	225,000	25,122	11.2
Total Revenue	$4,215,907	$4,203,957	$11,950	0.3
DEDUCTIONS FROM REVENUES:				
Provision for Contractual Allowances	$ 818,122	$ 789,641	$28,481	3.6
Provision for Bad Debts	93,600	93,600		
Total Deductions	$ 911,722	$ 883,241	$28,481	3.2
Income From Patients	$3,304,185	$3,320,716	($16,531)	(0.5)

B-2

ST. CABRINI NURSING HOME

Professional Care of Patients
September 30, 1976

		ACTUAL	BUDGET	VARIANCE	%
Nursing	Salaries & Wages	$1,130,507	$1,192,500	($61,993)	(5.2)
	Supplies & Expenses	17,851	14,850	3,001	20.2
Physical & Recreational Therapy	Salaries & Wages	80,882	99,900	(19,018)	(19.0)
	Supplies & Expenses	5,542	3,600	1,942	53.9
Pharmacy	Salaries & Wages	18,086	18,525	(439)	(2.4)
	Supplies & Expenses	31,397	16,725	14,672	87.7
Social Service	Salaries & Wages	32,376	36,225	(3,849)	(10.6)
	Supplies & Expenses	2,213	600	1,613	268.8
Medical Records	Salaries & Wages	23,322	23,550	(228)	(1.0)
	Supplies & Expenses	591	150	441	294.0
Medical Services	Salaries & Wages	72,137	86,850	(14,713)	(16.9)
	Supplies & Expenses	10,422	1,650	8,772	531.6
Other Patient Care Services	Supplies & Expenses	19,212	19,050	162	0.9
Total Professional Care of Patients		$1,444,538	$1,514,175	($69,637)	(4.6)

Schedule B-3

ST. CABRINI NURSING HOME

Administrative Expense
September 30, 1976

		ACTUAL	BUDGET	VARIANCE	%
Administrative & General	Salaries & Wages	$120,327	$212,700	($92,373)	(43.4)
	Supplies & Expenses	145,576	118,575	27,001	22.8
Employee Health Benefits	Supplies & Expenses	196,571	197,550	(979)	(0.5)
Total Administrative Expenses		$462,474	$528,825	($66,351)	(12.5)

ST. CABRINI NURSING HOME

Service Department Expenses
September 30, 1976

		ACTUAL	BUDGET	VARIANCE	%
Dietary	Salaries & Wages	$215,314	$ 236,775	($21,461)	(9.1)
	Supplies & Expenses	258,620	235,875	22,745	9.6
Laundry & Linen	Supplies & Expenses	51,946	67,350	(15,404)	(22.9)
Housekeeping	Salaries & Wages	100,635	129,225	(28,590)	(22.1)
	Supplies & Expenses	14,089	24,375	(10,286)	(42.2)
Operation & Maintenance of Plant	Salaries & Wages	131,465	145,425	(13,960)	(9.6)
	Supplies & Expenses	189,471	189,300	171	0.1
Total Service Department Expense		$961,540	$1,028,325	($66,785)	(6.5)

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ST. CABRINI NURSING HOME

Non-Operating Expenses
September 30, 1976

	ACTUAL	BUDGET	VARIANCE	%
Interest	$491,329	$441,922	$49,407	11.2
Fees & Charges	23,363	23,363		
Total Non-Operating Expenses	$514,692	$465,285	$49,407	10.6

ST. CABRINI NURSING HOME

Non-Operating Income
September 30, 1976

Interest Income	$ 3,762
Telephone Commission	280
Cafeteria Income	6,043
Purchase Discount	3,302
Contributions	253
Miscellaneous	19
Total Non-Operating Income	$13,659

PLAINTIFFS' EXHIBIT 2

ST. CABRINI NURSING HOME

THE OPERATIONAL PERIOD FINANCIAL STATEMENTS
for the years ended December 31, 1975 and 1974

FOR PURPOSES of ARTICLE 28-A of the NEW YORK STATE PUBLIC HEALTH LAW

TO THE
COMMISSIONER OF HEALTH
OF THE
STATE OF NEW YORK

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS

LIST of BOARD of TRUSTEES and OFFICERS as of December 31, 1975

St. Cabrini Nursing Home Inc. is a nonprofit voluntary nursing home company organized under the provisions of Article 28-A of the New York State Public Health Law and the Membership Corporation Law.

Address of Administrative Office:
227 East 19th Street
New York, New York 10003

Address of Nursing Home Company:
115 Broadway
Dobbs Ferry, New York 10522

Board of Trustees

Name	Date Term Expires
Sister Josephine Migliore, M.S.C.	Indefinite
Sister Innocent Migliore, M.S.C.	Indefinite
Mr. Bayard F. Rowan	Indefinite
Sister Josephine Tsuei, M.S.C.	Indefinite
Sister Bernadette Anello, M.S.C.	Indefinite
Sister Antonina Avitabile, M.S.C.	Indefinite
Dr. Massimo Bazzini	Indefinite
Sister Amedea Bozzelli, M.S.C.	Indefinite
Sister Mercedes Carney, M.S.C.	Indefinite
Sister Bernadette Casciano, M.S.C.	Indefinite
Mr. James J. Cassidy	Indefinite
Rev. Msgr. James P. Cassidy	Indefinite
Natale Colosi, Ph.D. Dir.	Indefinite
Sister Zenaida Compas, M.S.C.	Indefinite
Joseph Florio, M.D.	Indefinite
Sister Antonia Grondin, M.S.C.	Indefinite
Mrs. Geri Iannuzzi	Indefinite

Board of Trustees, Continued

Name	Date Term Expires
Mr. Joseph F. Toomey, Administrator	Indefinite
Mr. Arthur F. McGuinness	Indefinite
Mr. E. Howard Molisani	Indefinite
Sister Alesandra Schiano, M.S.C.	Indefinite
Mr. Michael Zarrilli	Indefinite

Officers

Title	Name	Date Term Expires
President	Sister Josephine Migliore, M.S.C.	Indefinite
First Vice President	Sister Innocent Migliore, M.S.C.	Indefinite
Second Vice President	Mr. Bayard F. Rowan	Indefinite
Secretary/ Treasurer	Sister Josephine Tsuei, M.S.C.	Indefinite

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COOPERS & LYBRAND

CERTIFIED PUBLIC ACCOUNTANTS

IN PRINCIPAL AREAS
OF THE WORLD

To the Board of Trustees,
St. Cabrini Nursing Home Inc.:

We have examined the balance sheet of ST. CABRINI NURSING HOME INC. as of December 31, 1975 and the related statements of revenues and expenses, changes in fund balances and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We previously examined and reported upon the financial statements of St. Cabrini Nursing Home Inc. for the year ended December 31, 1974.

In our opinion, the aforementioned financial statements present fairly the financial position of St. Cabrini Nursing Home Inc. at December 31, 1975 and 1974 and the results of its operations and the changes in its financial position for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

Coopers & Lybrand

New York, April 14, 1976.

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ST. CABRINI NURSI
BALANCE SHEETS, December

ASSETS:

	1975	1974
		Unrestricted
Current assets:		
Cash, including $14,530 and $9,763, respectively, of patients' funds and deposits	$ 61,775	$ 71,603
Investments, at cost (U. S. Treasury bills, face amount of $100,000)		99,458
Accounts receivable:		
Patients, less allowance for uncollectible accounts of $253,000 and $115,000, respectively	1,169,496	1,207,684
Third party rate adjustment (Note 2)	467,000	410,000
Due from the Missionary Sisters of the Sacred Heart (Note 3)	125,978	205,196
Other	1,701	3,169
	1,764,175	1,826,049
Interest receivable, New York State Housing Finance Agency (Note 5)	3,301	123,116
Inventories	58,771	26,564
Total current assets	1,888,022	2,146,790
Property, plant and equipment, at cost, net of accumulated depreciation (Note 4)	7,535,493	7,779,232
Unexpired insurance	3,952	5,781
Total	$9,427,467	$9,931,803
		Restricted F
Mortgage repayment escrow fund:		
Cash	$ 40,199	$ 40,693
Investments, at cost (U. S. Treasury bills, face amount of $91,000 and $92,000, respectively)	89,442	89,219
	$ 129,641	$ 129,912
Operating escrow fund:		
Cash	$ 37,022	$ 8,111
Investments, at cost (U. S. Treasury bills, face amount of $480,000 and $205,000, respectively)	476,952	204,001
	$ 513,974	$ 212,112
Equity escrow fund:		
Cash	$ 5,147	$ 6,238
Investments, at cost (U. S. Treasury bills, face amount of $50,000)	49,671	49,788
	$ 54,818	$ 56,026

RINI NURSING HOME INC.

, December 31, 1975 and 1974

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1974
71,603
99,458
207,684
410,000
205,196
3,169
826,049
12?,116
2?,564
?,790
779,232
5,781
931,803
40,693
89,219
29,912
8,111
04,001
12,112
,238
49,788
56,026

LIABILITIES:

	1975	1974
nrestricted Funds		
Current liabilities:		
Current portion of mortgage payable (Note 5)	$ 40,000	$ 40,000
Accrued interest payable on mortgage	179,489	95,506
Construction related payables		13,200
Patients' funds and deposits	14,530	9,763
Due to Cabrini Health Care Center (Note 3)	704,829	495,353
Accrued liabilities	117,476	81,823
Total current liabilities	1,056,324	735,645
Mortgage payable to New York State Housing Finance Agency, exclusive of current portion (Note 5)	8,750,000	8,790,000
Less, Mortgage loan receivable	80,295	119,007
	8,669,705	8,670,993
Fund balance (deficit)	(298,562)	525,165
Total	$9,427,467	$9,931,803
estricted Funds		
Mortgage repayment escrow fund:		
Fund balance	$ 129,641	$ 129,912
	$ 129,641	$ 129,912
Operating escrow fund:		
Fund balance	$ 513,974	$ 212,112
	$ 513,974	$ 212,112
Equity escrow fund:		
Fund balance	$ 54,818	$ 56,026
	$ 54,818	$ 56,026

o financial statements.

BEST COPY AVAILABLE

STATEMENTS of REVENUES and EXPENSES
for the years ended December 31, 1975 and 1974

	1975	1974
Revenues from patients, net (Exhibit A)	$4,128,055	$3,729,392
Operating expenses (Exhibit B):		
Professional care of patients	1,923,864	1,681,534
Administrative	293,767	287,597
Service departments	1,099,556	889,082
Nondepartmental	1,387,284	1,183,527
	4,704,471	4,041,740
Loss from operations	576,416	312,348
Other income (Exhibit B)	24,277	41,806
Excess of expenses over revenues	$ 552,139	$ 270,542

See notes and exhibits to financial statements.

STATEMENTS of CHANGES in FUND BALANCES
for the years ended December 31, 1975 and 1974

	1975	1974
Unrestricted Funds:		
Balance at beginning of year	$525,165	$1,004,745
Excess of expenses over revenues	(552,139)	(270,542)
Transfer to restricted funds	(707,981)	(212,923)
Transfer from restricted funds for payment of mortgage principal and interest	423,750	
Transfer from restricted funds for capital and miscellaneous expenditures	12,643	3,885
Balance (deficit) at end of year	($298,562)	$ 525,165
Restricted Funds:		
Mortgage Repayment Escrow Funds:		
Balance at beginning of year	$129,912	$ 129,101
Transfer to unrestricted funds for payment of principal and interest	(389,750)	
Transfer from unrestricted funds	380,989	
Investment income	8,490	811
Balance at end of year	$129,641	$ 129,912
Operating Escrow Funds:		
Balance at beginning of year	$212,112	
Transfer to unrestricted funds for payment of principal and interest	(34,000)	
Transfer to unrestricted funds for capital expenditures	(8,874)	
Transfer from unrestricted funds	326,992	$ 212,112
Investment income	17,744	
Balance at end of year	$513,974	$ 212,112
Equity Escrow Funds:		
Balance at beginning of year	$ 56,026	$ 59,911
Transfer to unrestricted funds for miscellaneous expenditures	(3,769)	(3,885)
Investment income	2,561	
Balance at end of year	$ 54,818	$ 56,026

See notes to financial statements.

STATEMENTS of CHANGES in FINANCIAL POSITION
for the years ended December 31, 1975 and 1974

	1975	1974
Funds provided:		
Excess of expenses over revenues	($552,139)	($270,542)
Less, Charges to income not requiring the use of funds:		
Depreciation	307,144	301,546
Funds provided by (used in) operations	(244,995)	31,004
Increase in mortgage payable	38,712	593,717
Decrease (increase) in unexpired insurance	1,829	(5,781)
Transfers from restricted funds	436,393	3,885
	231,939	622,825
Funds applied:		
Additions to property, plant and equipment	63,405	222,779
Mortgage principal payment	40,000	40,000
Transfers to restricted funds	707,981	212,923
	811,386	475,702
Increase (decrease) in working capital	($579,447)	$147,123
Changes in working capital:		
Increase (decrease) in current assets:		
Cash	($ 9,828)	($503,659)
Investments	(99,458)	99,458
Accounts receivable	(61,874)	603,131
Interest receivable, New York State Housing Finance Agency	(119,815)	(87,431)
Inventories	32,207	26,564
	(258,768)	138,063
Increase (decrease) in current liabilities:		
Current portion of mortgage payable	-	5,000
Accrued interest payable on mortgage	83,983	12,675
Construction related payables	(13,200)	(256,548)
Patients' funds and deposits	4,767	9,763
Due to Cabrini Health Care Center	209,476	281,745
Accrued liabilities	35,653	(61,695)
	320,679	(9,060)
Increase (decrease) in working capital	($579,447)	$147,123

See notes to financial statements.

NOTES to FINANCIAL STATEMENTS

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1. Accounting Policies:

The significant accounting policies followed by St. Cabrini Nursing Home Inc. (Nursing Home) are:

Organization:

St. Cabrini Nursing Home Inc., a not-for-profit corporation organized under the laws of New York State, was authorized by the Commissioner of Health to construct a nursing home as Project No. NHNM 54 under the provisions of Article 28-A of the Public Health Law. The building project is complete and the Department of Health designated January 1, 1974 as the Permanent Financial Occupancy Date for the Nursing Home. The accompanying financial statements have been prepared in accordance with New York State Housing Finance Agency requirements for 28-A companies, and are in conformity with generally accepted accounting principles.

Financial Position:

The resources of the Nursing Home are classified as either unrestricted or restricted funds. Unrestricted funds bear no external restrictions as to use or purpose. Restricted funds are restricted for specific purposes by the requirements for 28-A projects.

Results of Operations:

Operating results include all Nursing Home activities of the unrestricted funds.

Depreciation:

Depreciation of property, plant and equipment is provided over their estimated useful lives using the straight-line method.

Restricted Funds:

The Mortgage Repayment Escrow Fund is required for the accumulation of amounts for payments of principal and interest on the Nursing Home's mortgage.

The Operating Escrow Fund is required for the accumulation of amounts to cover certain operating expenses of the Home. The amounts in the fund are determined monthly by New York State.

The Equity Escrow Fund contains the amounts required by the State to assist in financing the capital requirements of the building project.

All income relating to these funds is restricted.

Continued

NOTES to FINANCIAL STATEMENTS, Continued

2. Accounts Receivable from Third-Party Payors:
Accounts receivable at December 31, 1975 and 1974 and revenues for the years then ended include estimated reimbursable amounts due from various third-party payors computed in accordance with the applicable cost reimbursement formulae. These estimates are subject to adjustment when the cost reports are audited by the third parties.

3. Related Party Transactions:
The Nursing Home and Cabrini Health Care Center are owned by the Missionary Sisters of the Sacred Heart. The following is a summary of the transactions among these related parties:

Missionary Sisters of the Sacred Heart:

a. Patient Revenue:
Members of the Missionary Sisters incurred 3,397 and 4,761 Nursing Home patient days (4.9% and 7.0% of total patient days) in 1975 and 1974, respectively. Patient revenue relating to these patient days is recorded at cost to the Nursing Home, of which $41,565 and $205,196 remained due from the Missionary Sisters at December 31, 1975 and 1974, respectively.

b. One North Residential Wing:
The One North Residential Wing of the Nursing Home is a residence which has been occupied by Missiona Sisters since June, 1975. This occupancy is unrelated to the Nursing Home operations and has been excluded from the statement of revenues and expenses. The costs of operating this wing ($119,591) are fully reimbursable from the Missionary Sisters and are included in the amount due from the Missionary Sisters of the Sacred Heart.

c. Salaries and Wages:
The Nursing Home staff includes several Missionary Sisters whose salaries are consistent with those of other staff members employed for similar functions. At December 31, 1975, the Nursing Home owed the Missionary Sisters $35,178 for such salaries, which amount has been included in the amount due from the Missionary Sisters.

Cabrini Health Care Center (C.H.C.C.):
C.H.C.C. performs the following functions for the Nursing Home:

a. Administrative, Consulting, Purchasing and Laundry Services:
These services are billed to the Nursing Home at cost.

Continued

NOTES to FINANCIAL STATEMENTS, Continued

b. X-ray and Laboratory Services:
These services are billed to the Nursing Home at a fee of $18,000 per annum.

C.H.C.C. maintains a clinic and storage area at the Nursing Home. The costs of maintaining and staffing these facilities are billed by the Nursing Home at cost.

4. Property, Plant and Equipment:
Property, plant and equipment, which is stated at cost, consisted of the following major classes of assets:

	December 31	
	1975	1974
Building	$4,099,098	$4,070,385
Building equipment	2,480,533	2,478,432
Group 2 equipment	255,862	242,839
Group 3 equipment	105,748	86,180
Other development costs	1,103,906	1,103,906
	8,045,147	7,981,742
Less, Accumulated depreciation	755,814	448,670
	7,289,333	7,533,072
Land and land improvements	246,160	246,160
	$7,535,493	$7,779,232

5. Mortgage Payable:
On August 12, 1970, the Nursing Home entered into an agreement with the New York State Housing Finance Agency (the Agency) for a mortgage loan in the amount of $7,415,000. On October 29, 1973 the amount of the loan was increased to $8,900,000. In order to finance its commitment to the Nursing Home, the Agency sold Nursing Home Project Bonds, 1971 Series "A", maturing from 1972 to 2013. This financing provided $5,930,000 of the mortgage principal at an interest rate of 6.5% payable semiannually on May 1 and November 1. Principal is payable annually in amounts increasing from $40,000 in 1976 to $365,000 in 2013.

Continued

NOTES to FINANCIAL STATEMENTS, Continued

The Agency also sold Bond Anticipation Notes to finance the remaining $2,970,000 of mortgage principal. These notes are refinanced periodically and the interest rate which the Nursing Home pays is based on the rates applicable to such refinancings. The Nursing Home has paid average interest rates of 8.2% and 5.1% for 1975 and 1974, respectively, on these Notes.

At December 31, 1975, the Nursing Home had not yet requested the full amount of the mortgage loan from the Agency. On the accompanying balance sheets, the unclaimed amount has been designated as a loan receivable from the Agency and has been classified as a reduction of the mortgage loan payable. This amount is held by the Agency and draws interest for the account of the Nursing Home.

Exhibit A

SCHEDULES of REVENUES from PATIENTS
for the years ended December 31, 1975 and 1974

	1975	1974
Revenues:		
Routine services	$5,033,736	$4,506,066
Ancillary services	204,860	172,209
Total revenues	5,238,596	4,678,275
Deductions from revenues:		
Contractual allowances and uncollectible accounts (Note 2)	1,110,541	948,883
Revenues from patients, net	$4,128,055	$3,729,392

SCHEDULES of OPERATING EXPENSE
for the years ended December

	Salaries and Wages
Professional care of patients expenses:	
Nursing	$1,485,614
Physical therapy	120,440
Pharmacy	23,614
Ancillary services	2,464
Social workers	41,977
Medical records	29,108
Medical services	111,363
Other	3,345
	$1,817,925
Administrative expense:	
Administrative	$ 216,570
Patient accounting	36,018
General accounting	20,710
Stores and receiving	
Personnel recruiting	
	$ 273,298
Service department expense:	
Dietary	$ 304,867
Housekeeping	143,620
Plant maintenance and security	178,482
Laundry and linen	
	626,969
Nondepartmental expense:	
Insurance	
Depreciation	
Employee benefits	
Communications and transportation	
Utilities	
Interest	
Fees, charges and other	
Other income:	
Interest income	
Purchase discounts	
Cafeteria	
Miscellaneous	

Exhibit 3

RATING EXPENSES and OTHER INCOME
nded December 31, 1975 and 1974

1975			1974		
Salaries and Wages	Supplies and Expenses	Total	Salaries and Wages	Supplies and Expenses	Total
$1,485,614	$ 16,728	$1,502,342	$1,316,238	$ 24,255	$1,340,493
120,440	3,887	124,327	116,920	3,674	120,594
23,614	44,195	67,809	12,519	44,550	57,069
2,464	39,232	41,696		31,648	31,648
41,977	697	42,674	34,266	566	34,832
29,108	545	29,653	22,342	43	22,385
111,363	487	111,850	58,519	6,275	64,794
3,345	168	3,513	8,769	950	9,719
$1,817,925	$ 105,939	$1,923,864	$1,569,573	$ 111,961	$1,681,534
$ 216,570	$ 20,469	$ 237,039	$ 172,315	$ 27,332	$ 199,647
36,018		36,018	52,682		52,682
20,710		20,710	25,814		25,814
			6,030		6,030
			3,424		3,424
$ 273,298	$ 20,469	$ 293,767	$ 260,265	$ 27,332	$ 287,597
$ 304,867	$ 280,992	$ 585,859	$ 230,480	$ 232,746	$ 463,226
143,620	27,218	170,838	125,262	18,608	143,870
178,482	44,748	223,230	126,462	67,151	193,613
	119,629	119,629		88,373	88,373
626,969	472,587	$1,099,556	$ 482,204	$ 406,878	$ 889,082
	$ 80,217	$ 80,217		$ 71,835	$ 71,835
	307,144	307,144		301,546	301,546
	161,777	161,777		139,008	139,008
	35,270	35,270		25,204	25,204
	172,166	172,166		156,164	156,164
	599,558	599,558		445,426	445,426
	31,152	31,152		44,344	44,344
	$1,387,284	$1,387,284		$1,183,527	$1,183,527
		$ 13,638			$ 26,337
		3,733			2,451
		6,432			1,100
		474			11,318
		$ 24,277			$ 41,306

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS

IN PRINCIPAL AREAS
OF THE WORLD

To the Board of Trustees,
St. Cabrini Nursing Home Inc.:

The supplementary data of ST. CABRINI NURSING HOME INC. presented on pages 15 to 17 for the year ended December 31, 1975 was not audited by us and, accordingly, we do not express an opinion thereon.

Coopers & Lybrand

New York, April 14, 1976.

ST. CABRINI NURSING HOME INC.
STATISTICS and OTHER DATA
for the year ended December 31, 1975

	Nursing Home Patient Days		
Month	Total Nursing Home Patient Days	Total Capacity Bed Days	Monthly Percentage of Occupancy
January	5,876	6,014	97.7
February	5,265	5,432	96.9
March	5,896	6,014	98.0
April	5,651	5,820	97.1
May	5,845	6,014	97.2
June	5,377	5,820	92.4
July	5,766	6,014	95.9
August	5,896	6,014	98.0
September	5,722	5,820	98.3
October	5,950	6,110	97.4
November	5,714	6,000	95.2
December	5,999	6,200	96.8
	68,957	71,272	96.8

	Reserve Bed Days Included Above
Month	Reserve Bed Days
January	0
February	3
March	3
April	0
May	0
June	7
July	9
August	13
September	4
October	1
November	2
December	0
	42

Admittance of First Nursing Home Patient

The first Nursing Home patient was admitted on February 26, 1973.

Accomodations During Period

Total nursing home beds on first day of period - 194

Total nursing home beds on last day of period - 200

The Permanent Financial Occupany Date is January 1, 1974.

Daily rate charged to patients (see Note) - $75.

Note: The daily rate charged to patients is exclusive of charges for drugs, medical and surgical supplies, speech therapy and occupational therapy as ordered by physicians.

ST. CABRINI NURSING HOME INC.
REPORT of AGGREGATE INCOME of PATIENTS
for the year ended December 31, 1975

Number of certified beds	200
Number of patients	197
Per diem rate certified to the Department of Social Services	$75
Public Health Law Section 2860 subdivisions 2 rate	$54,750

Signature of Administrator

Date

STATE of NEW YORK)
) ss.:
COUNTY of NEW YORK)

Sister Josephine Tsuei, M.S.C., Treasurer, being duly sworn, deposes and says that I am the above described officer of St. Cabrini Nursing Home Inc., and that on December 31, 1975, last, all the herein described assets were the absolute property of the said Nursing Home, free and clear from any liens or claims thereon, except as herein stated, and that the foregoing statements, with the schedules and explanations therein contained, annexed or referred to are a full and correct exhibit of all the Assets, Liabilities, Income and Expenses and of the Condition and Affairs of the said Nursing Home on the said December 31, 1975, last, and for the period ended on that date, according to the best of my information, knowledge and belief.

Sister Josephine Tsuei, M.S.C.
Treasurer

Subscribed and sworn to before me
this ______________________
day of ________________ 1976

Notary Public

STATE OF NEW YORK - DEPARTMENT OF HEALTH

HOSPITAL MEMORANDUM . . .

958

Series - 76-116
Date - 10/31/76

NH-34; HRF-34

Plaint(G) Ex. 3

SUBJECT: Residential Health Care Facility Reimbursement Rates of Payment for the Period January 1, 1976 through December 31, 19

Attached are schedules listing the reimbursement rates of payment to be made by governmental agencies in New York State for public charge patients in residential health care facilities. These rates are effective for the period January 1, 1976 through December 31, 1976, except where otherwise indicated. They are all inclusive reimbursement rates for services rendered by the facilities, and, therefore, no extra payments are to be made to any facility for services rendered.

The rates appearing in the attached schedules have been developed in accordance with Article 28 of the Public Health Law, as amended by the 1976 Legislature, and subpart 86-2 of the Commissioner of Health's Administrative Rules and Regulations, and approved by the New York State Director of the Budget.

These rates replace the interim rates of payment that were previously transmitted in Hospital Memorandum Series 76-6, 7, 8, and 9 dated 1/9/76.

Any inquiries in connection with the above or the attached rate schedules should be addressed to the Bureau of Reimbursement Rate Setting, Empire State Plaza, Tower Building, Albany, New York, 12237.

William F. McCann
William F. McCann
Assistant Commissioner
Division of Health Care Financing

Endorsement: Frank T. Cicero M.D.
Frank T. Cicero, M.D.
Second Deputy Commissioner

Attachments

NURSING HOMES

Schedule of Rates

Region: WESTERN NEW YORK REGION

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Allegany County			
Wellsville Nursing Home	$28.23	$ 859.00	A,B,E
Cattaraugus County			
St. Joseph's Manor	24.76	753.00	B,C
Salamanca Nursing Home	31.72	965.00	
Chautauqua County			
Fenton Park Nursing Home	30.43	926.00	B
Gerry Nursing Home Company,Inc	35.44	1078.00	A,B,D
Lakeshore Nursing Home	34.06	1036.00	G
Lutheran Retirement Home	33.61	1022.00	B
Manor Oak Nursing Home	27.12	825.00	B,D,F
Margaret-Anthony Nursing Home	25.71	782.00	
E[illegible] County			
Abbey Nursing Home	23.26	707.00	
Abbott Manor Nursing Home	28.22	858.00	
Amherst Nursing &Convalescent Home	25.89	787.00	A,B,C,D
Aurora Park Nursing Home	31.71	965.00	B,C
	32.95	1002.00 6/7/76	B,C
Brothers of Mercy Nursing Home	40.46	1231.00	A,B,C,D
Bryant Manor Nursing Home	9.28	282.00	
Carroll Nursing Home	18.72	569.00	
Delaware Avenue Nursing Home	27.05	823.00	B,C,D
Downtown Nursing Home	38.30	1165.00	G
Fiddlers Green Manor	25.75	783.00	B,C
Furgala Nursing Home	37.57	1143.00	B,C
	37.64	1145.00 4/1/76	B,C,F
	35.58	1082.00 7/1/76	B,C,F
	36.28	1104.00 8/1/76	A,B,C,F
Georgian Court Nursing Home	29.53	898.00	
Grand Island Manor Nursing Home	38.82	1181.00	A,B,C

A Prescription Drugs
B Physical Therapy
C Occupational Therapy
Speech Therapy
Physician Services
Dental Services
G All Inclusive

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NURSING HOMES

Schedule of Rates

Region: WESTERN NEW YORK REGION

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Erie County (cont'd.)			
Jennie B. Richmond Chaffee Nursing Home......	$37.60	$1144.00	G
Manhattan Manor Nursing Home...............	28.44	865.00	
Manor Oak Nursing Home.....................	26.50	806.00	
Nazareth Nursing Home......................	35.90	1092.00	A,B,C,D
Niagara Frontier Nursing Home..............	38.53	1172.00	B,C
	39.77	1210.00 2/1/76	B,C
Niagara Lutheran Home......................	28.58	869.00	B,C,D
Orchard Park Nursing Home..................	27.72	843.00	C
Pavilion Nursing Home......................	31.77	966.00	
Presbyterian Homes of Western New York.......	30.87	939.00	
Regency Rest Home..........................	17.86	543.00	
Rosa Coplon Jewish Home and Infirmary........	42.63	1297.00	A,B,C,F
Seneca Manor Nursing Home..................	31.67	963.00	
Sheridan Manor Nursing Home................	31.38	954.00	B,C,D
St. Francis Home of Williamsville...........	26.74	813.00	A
St. George Nursing Home....................	23.34	710.00	
T[illegible] Del Nursing Center....................	31.27	951.00	B,C,D
2[illegible] Rhode Island Street Nursing Home Co,Inc,..	36.36	1106.00	
Wheel Chair Home...........................	26.41	803.00	
Brothers of Mercy Nursing Home- Non-occupant Services..................	10.76		G
Grand Island Manor-Non-occupant Services.....	10.98		B
Genesee County			
Batavia Nursing Home.......................	31.43	956.00	A,B
St. Luke's Manor...........................	27..21	828.00	
Niagara County			
Briody Nursing Home........................	30.57	930.00	A,B,C
Deveaux Manor Nursing Home.................	30.00	913.00	A,B,D
Fairchild Manor Nursing Home...............	27.84	847.00	A,B,C,D
Hilltop Nursing Home.......................	29.29	891.00	A

A Prescription Drugs
B Physical Therapy
C Occupational Therapy
D Speech Therapy
E Physician Services
F Dental Services
G All Inclusive

Schedule of Rates

Region: WESTERN NEW YORK REGION
Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Niagara County (cont'd.)			
Newfane Health Facility....................	$30.74	$ 935.00	A,B,C,D
Niagara Falls Memorial Nursing Home Co,Inc..	48.11	1463.00	G
Odd Fellows and Rebekah Nursing Home,Inc....	35.61	1083.00	
St. Clare's Manor of Lockport..............	27.97	851.00	B,C,F
St. Mary's Manor...........................	34.63	1053.00	A,B,C,D
United Church Colony Home..................	30.94	941.00 4/1/76	A,B,C
St. Mary's Manor-Non-occupant Services).....	11.12		G
Orleans County			
Orchard Manor Nursing Home.................	30.09	915.00	
Wyoming County			
East Side Nursing Home.....................	31.71	965.00	A,B,C
M[illegible]r Oak Nursing Home.....................	26.74	813.00	B

A. Prescription Drugs
B. Physical Therapy
C. Occupational Therapy
D. Speech Therapy
E. Physician Services
F. Dental Services
G. All Inclusive

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NURSING HOMES

Schedule of Rates

Region: ROCHESTER

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Chemung County			
Elcor Nursing Home	$30.52	$ 928.00	C,E
Livingston County			
Avon Nursing Home	28.82	877.00	
Conesus Lake Nursing Home	28.29	860.00	
Monroe County			
Aberdeen Nursing Home	25.61	779.00	
Alaimo Nursing Home	28.32	861.00	
Beechwood Sanitarium	35.65	1084.00	A,B,C,D,F
Blossom Nursing Home	38.97	1185.00	B,C,F,E
Brightonian Nursing Home	29.36	893.00	C
Church Home of Protestant Episcopal Church	44.50	1354.00	B,C,E
Cobbs Hill Nursing Home	38.19	1162.00	B,D
Crest Manor Nursing Home	37.43	1138.00	B,C
Cupola Nursing Home	30.68	933.00	
E[illegible]rest Sanitarium	20.76	631.00	
Fairport Baptist Home Infirmary	37.38	1137.00	A,B,C,E,F
Flower City Nursing Home	25.64	780.00	
Goodman Gardens Nursing Home	38.13	1160.00	
Hamilton Manor Nursing Home	18.91	575.00	
Hill Haven Nursing Home	35.69	1086.00	F
Hurlbut Nursing Home	29.38	894.00	
Jewish Home and Infirmary	37.08	1128.00	A,B,C,D,F
Lakeshore Nursing Home	32.84	999.00	B
Latta Road Nursing Home	20.98	638.00	
Latta Road "A" Nursing Home	19.03	579.00	
Maplewood Sanitarium	25.93	789.00	B,C
Nortonian Nursing Home	39.81	1210.00	B,E
Park Ridge Nursing Home	42.80	1302.00	G
Pavilion Nursing Home	31.90	970.00	
Penfield Nursing Home	29.24	889.00	
Rochester Friendly Home	34.30	1043.00	A,B,C,E,F
St. Ann's Home for the Aged Infirmary Care	36.38	1107.00	G
St. John's Nursing Home	48.99	1490.00	G

A Prescription Drugs
B Physical Therapy
C Occupational Therapy
D Speech Therapy
E Physician Services
F Dental Services
G All Inclusive

NURSING HOMES

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Schedule of Rates

Region: ROCHESTER

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Monroe County (cont'd.)			
Wedgewood Nursing Home........................	$27.43	$ 834.00	
Westgate Nursing Home........................	35.65	1084.00	B,C
Woodside Manor Nursing Home................	31.95	972.00	
St. John's Nursing Home Co.-Non-occupant Services	13.15		G
Ontario County			
Elm Manor Nursing Home........................	28.98	881.00	
Geneva General Hospital Nursing Home Co.,Inc.	40.40	1229.00	G
Thompson Nursing Home........................	38.57	1173.00	G
Seneca County			
Seneca Nursing Home and HRF................	30.65	932.00	B
Steuben County			
ornell Nursing Home........................	30.38	924.00	
Wayne County			
Blossom View Nursing Home..................	32.86	999.00	
Newark Manor Nursing Home..................	28.63	871.00	
Yates County			
Penn Yan Nursing Home........................	35.00	1065.00	A,B,C

A Prescription Drugs
B Physical Therapy
C Occupational Therapy
Speech Therapy
E Physician Services
F Dental Services
G All Inclusive

Schedule of Rates

Region: Central New York

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Broome County			
Elizabeth Church Manor Infirmary............	$25.17	$ 766.00	
Endicott Nursing Home.......................	31.58	961.00	A,B
Good Shepherd-Fairview Home,Inc.............	28.91	879.00	A
Rivermede Manor Nursing Home................	32.68	994.00	A,B
Susquehanna Nursing Home and HRF............	36.38	1107.00	B,C,D
Vestal Nursing Home,,,,,,,..................	31.63	962.00	B,F
Cayuga County			
Auburn Nursing Home.........................	28.31	861.00	B
Howd Nursing Home...........................	26.23	798.00	
Maxwell Nursing Home........................	20.79	632.00	
Mercy Health & Rehabilitation Center........	40.45	1230.00	G
Chenango County			
Chase Memorial Nursing Home.................	31.16	948.00	B,C,D
Valley View Manor Nursing Home..............	28.14	856.00	B,C
Cortland County			
Cortland Nursing Home.......................	30.73	935.00	B,E
Highgate Manor of Cortland..................	32.79	998.00	B,C,F
Herkimer County			
Folts Home..................................	25.00	760.00	B,E
Van Allen Nursing Home......................	33.62	1023.00	B,C,F
Mohawk Valley Nursing Home..................	28.96	881.00	G
Jefferson County			
Green Briar Nursing Home....................	30.77	936.00	A
Samaritan-Keep Nursing Home.................	37.89	1152.00	G
Madison County			
Stonehedge-Chittenango Nursing Home and HRF..	33.84	1029.00	

A Prescription Drugs
B Physical Therapy
C Occupational Therapy
D Speech Therapy
E Physician Services
F Dental Services
G All Inclusive

NURSING HOMES

Schedule of Rates

Period: 1/1/76 - 12/31/76

gion: Central New York

County Name of Facility	Daily Rate	Monthly Rate	Services Included
eida County			
harles T. Sitrin Home	$37.34	$1136.00	B,E
Eastern Star Home and Infirmary	30.10	916.00	A,B,C,E,F
Elm Park Nursing Home	33.23	1011.00	B
Genesee Nursing Home	27.34	832.00	B,C
Harding Nursing Home	29.94	911.00	B,C
Martin Luther Nursing Home	34.36	1045.00	B,C
Masonic Home and Health Facility	33.87	1030.00	A,B,D,E
Presbyterian Home of Central New York	32.54	990.00	B,C,D
ome Nursing Home	31.65	963.00	B,E
t. Joseph's Nursing Home Company of Utica	38.95	1185.00	A,B,C,D
tonehedge Nursing Home	29.92	910.00	B
nset Nursing Home	25.11	764.00	B,C,D,E
harles T. Sitrin Home -Non-occupant Services	9.88		G
Onondaga County			
Ca[illegible]le Rest Nursing Home	34.67	1055.00	B,D
[illegible] Haven Nursing Home	34.23	1041.00	B,C
James Square Nursing Home	35.20	1071.00	B
Jewish Home of Central New York	30.12	916.00	A,B,D,E
	33.27	1012.00 2/1/76	A,B,D,E
Loretto Geriatric Center	42.30	1287.00	G
Maple Lawn Nursing Home	21.39	651.00	
Minoa Nursing Home	33.03	1005.00	A,B,C,D
Plaza Nursing Home	43.42	1321.00	G
St. Camillus Nursing Home	37.21	1132.00	A,B,C,D,F
Sunnyside Nursing Home	34.91	1062.00	A,B,C,F
Loretto Rest, Inc.-Non-occupant Services	11.23		G
St. Camillus Nursing Home Company, Inc. - Non-occupant Services	10.86		G
Oswego County			
Harr-Wood Nursing Home	35.29	1073.00	B,E
Hillcrest Nursing Home	32.56	990.00	B,E
Pontiac Nursing Home	29.80	906.00	D,E
	30.16	917.00 8/1/76	B,D,E

Prescription Drugs   G All Inclusive
B Physical Therapy
C Occupational Therapy
D Speech Therapy
E Physician Services
F Dental Services

NURSING HOMES 966

Schedule of Rates

Region: Central New York

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
St. Lawrence County			
Cedars Nursing Home	$29.26	$ 890.00	
Gouverneur Nursing Home	37.30	1135.00	G
Highland Nursing Home	25.62	779.00	B,C,D
Moongate Nursing Home	34.13	1038.00	B
Potsdam Nursing Home	26.64	810.00	B,C
St. Joseph's Home	24.73	752.00	B,C,D
St. Regis Nursing Home	29.54	899.00	
United Helpers Nursing Home	29,31	892.00	B,C
Tioga County			
Riverview Manor Nursing Home	24.93	758.00	D
Tioga Nursing Home	37.43	1138.00	G
Tompkins County			
Grand Lodge IOOF Home and Orphanage	26.18	796.00	A
L[illegible]side Nursing Home	36.33	1105.00	B,D,F
Oak Hill Manor Nursing Home	29.98	912.00	C,D,E
Reconstruction Home	29.85	908.00	A,B,C,D

A	Prescription Drugs
B	Physical Therapy
C	Occupational Therapy
D	Speech Therapy
E	Physician Services
F	Dental Services
G	All Inclusive

NURSING HOMES

Schedule of Rates

egion: Northeastern New York

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
lbany County			
hild's Nursing Home	$40.98	$1247.00	G
aughters of Sarah Nursing Home	44.70	1360.00	A,B,D,E
den Park Nursing Home	33.16	1009.00	B,C,D
uilderland Center Nursing Home	27.70	843.00	
ary and Alice Ford Nursing Home	51.15	1556.00	G
St. Margaret's House & Hospital for Babies	34.12	1038.00	A,B
niversity Heights Nursing Home	45.14	1373.00	A,B,C,D,F
illa Mary Immaculate	31.03	944.00	B
linton County			
edar Hedge Nursing Home	24.36	741.00	
eadowbrook Nursing Home	33.88	1031.00	
Sacred Heart Home	30.45	926.00	B
Columbia County			
A[illegible]tist Nursing Home	36.44	1108.00	A,B,D,E,F
Barnwell Nursing Home	36.76	1118.00	A,B
Eden Park Nursing Home	30.60	931.00	
Essex County			
Moses Ludington Hospital	49.44	1504.00	G
ihlein Mercy Center	44.67	1359.00	A,B,D,E,F
Fulton County			
Gloversville Nursing Home	43.30	1317.00	G
Wells Nursing Home	37.82	1150.00	G
Greene County			
Eden Park Nursing Home	29.79	906.00	
Montgomery County			
Mt. Loretto Convalescent & Rest Home	26.54	807.00	B
Palatine Nursing Home	19.20	584.00	

A [illegible]escription Drugs
B Physical Therapy
C Occupational Therapy
D Speech Therapy
E Physician Services
F Dental Services
G All Inclusive

NURSING HOMES

Schedule of Rates

Region: Northeastern New York

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Otsego County			
Oneonta Nursing Home........................	$29.09	$ 885.00	F
Rensselaer County			
Eden Park Nursing Home........................	27.26	829.00	
	27.52	837.00 4/1/76	
Hallmark Nursing Home........................	30.86	939.00	B,D
Highgate Manor........................	36.68	1116.00	B,C,D
Hoosick Falls Health Center........................	25.42	773.00	
Resurrection Rest........................	23.70	721.00	
Saratoga County			
Wesley Nursing Home........................	43.21	1314.00	A,B,D,F
Schenectady County			
Hallmark Nursing Home........................	33.37	1015.00	B,C,D
Kingsway Arms Nursing Center........................	35.57	1082.00	
Silver Haven Nursing Home........................	32.45	987.00	
Schoharie County			
Eden Park Nursing Home........................	30.50	928.00	A,B,C
Warren County			
Adirondack Tri-County Nursing Home..........	37.14	1130.00	B
Eden Park Nursing Home........................	33.97	1033.00	B,C,E
Hallmark Nursing Center........................	31.38	954.00	
Washington County			
Fort Hudson Nursing Home........................	29.42	895.00	B
Indian River Nursing Home........................	26.71	812.00	B,D,E

A	Prescription Drugs
B	Physical Therapy
C	Occupational Therapy
D	Speech Therapy
E	Physician Services
F	Dental Services
G	All Inclusive

NURSING HOMES

Schedule of Rates

Region: Northern Metropolitan

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Dutchess County			
Central Dutchess Nursing Home	$34.41	$1047.00	C
Eden Park Nursing Home	41.73	1269.00	A,B,E
Ferncliff Nursing Home	44.03	1339.00	G
Hyde Park Nursing Home	44.08	1341.00	A,B,E,F
Lovely Hill Nursing Home	36.15	1100.00	B
Northeastern Conference Nursing Home	38.96	1185.00	B,D,F
Orange County			
Earle Nursing Home	25.28	769.00	
Jones and Martin Nursing Home	22.76	692,00	E
Montgomery Nursing Home	29.57	899.00	A,C
St. Teresa's Nursing Home	40.15	1221.00	B,C,D,E,F
Sylcox Nursing Home	38.79	1180.00	B
Putnam County			
Kent Nursing Home	33.69	1025.00	
Rockland County			
Elmwood Manor Nursing Home	45.30	1378.00	A,B
	49.17	1496.00 2/13/76	A,B
Hillcrest Nursing Home	39.73	1208.00	A,B
Maple Leaf Nursing Home	43.40	1320.00	A,B
Nyack Manor Nursing Home	36.40	1107.00	A,B
Ramapo Manor Nursing Home	41.37	1258.00	A,B,C
Riverside Nursing Home	39.21	1193.00	A,B
Tolstoy Foundation Nursing Home	43.69	1329.00	A,B,D,F
	44.19	1344.00 9/1/76	A,B,D,E,F
Sullivan County			
Roscoe Community Nursing Home	39.24	1194.00	B,C,D,F
Walnut Mountain Nursing Home	34.23	1041.00	
	38.69	1177.00 7/1/76	

A	Prescription Drugs
B	Physical Therapy
C	Occupational Therapy
D	Speech Therapy
E	Physician Services
F	Dental Services
G	All Inclusive

NURSING HOMES

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Schedule of Rates

Region: Nortern Metropolitan — Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Ulster County			
Hadler's Nursing Home	$23.32	$ 709.00	
Hudson Valley Nursing Home	31.40	955.00	B
Hutton Nursing Home	32.62	992.00	B,C
New Paltz Nursing Home	32.81	998.00	
Westchester County			
Asthmatic Children's Foundation	28.50	867.00	E
Bayberry Nursing Home	30.44	926.00	
Bethel Nursing Home	49.09	1493.00	A
Brandywine Nursing Home	58.94	1793.00	A
Briar Crest Nursing Home	29.67	902.00	
Cedar Manor Nursing Home	41.41	1260.00	
Centre Manor Nursing Home	32.95	1002.00	
Cortlandt Health Care Center	41.75	1270.00	A
Dumont Nursing Home	42.48	1292.00	
Home for Aged Blind	38.66	1176.00	A,B,E,F
Howe Avenue Nursing Home	55.60	1691.00	G
[illegible]son View Nursing Home	52.65	1601.00	A
	52.06	1583.00 2/1/76	
King Street Home, Inc.	45.42	1382.00	
Marrs Nursing Home	38.48	1170.00	B,C
New Rochelle Nursing Home	42.11	1281.00	B,F
Nursing Home and Extended Care Facility of White Plains	37.48	1140.00	B,C,E
Port Chester Nursing Home	39.54	1203.00	
St. Cabrini Nursing Home	55.00	1673.00	G
Sans Souci Nursing Home	45.09	1371.00	A,B
	44.39	1350.00 3/1/76	B
Sarah R. Neuman Nursing Home	44.59	1356.00	B,C,E
Sawmill River Nursing Home	38.07	1158.00	B
Shalom Nursing Home	47.24	1437.00	A,B
Sky View Haven Nursing Home	46.50	1414.00	B
	47.31	1439.00 8/1/76	B
Somers Manor Nursing Home	40.78	1240.00	B
Sprain Brook Manor Nursing Home	45.15	1373.00	

A	Prescription Drugs
B	Physical Therapy
C	Occupational Therapy
D	Speech Therapy
E	Physician Services
F	Dental Services
G	All Inclusive

NURSING HOMES

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Schedule of Rates

R. ion: Northern Metropolitan   Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Includ
Westchester County (cont'd.)			
Tarrytown Hall Nursing Home	$42.06	$1279.00	A,B,C
Tibbetts Health Care Facility	43.47	1322.00	
United Home for Aged Hebrews	43.58	1326.00	A,B,C,E,F
United Nursing Home for Aged, Inc.	50.26	1529.00 1/28/76	G
Wartburg Nursing Home	39.15	1191.00	A,B,E,F
Waterview Hills Nursing Home	42,09	1280.00	B,C,D
Westledge Nursing Home	44.09	1341.00	B
White Plains Center for Nursing Care	37.35	1136.00	B,C
Woodland Nursing Home	45.01	1369.00	C

A	Prescription Drugs
B	Physical Therapy
C	Occupational Therapy
D	Speech Therapy
E	Physician Services
F	Dental Services
G	All Inclusive

NURSING HOMES

Schedule of Rates

Regio : NG ISLAND

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Nassau County			
Bayview Nursing Home	$42.75	$ 1,300.00	B
Belair Nursing Home	38.00	1,156.00	
Central Island Nursing Home	39.52	1,202.00	C
Community Drive Nursing Home	37.15	1,130.00	
Daleview Nursing Home	42.89	1,305.00	B
East Rockaway Nursing Home	46.66	1,419.00	B
Five Towns Nursing Home	38.39	1,168.00	A,B,E
Franklin Park Nursing Home	41.23	1,254.00	B
Glengariff Nursing Home	41.47	1,261.00	B
Grace Plaza of Great Neck	40.50	1,232.00	
Long Beach Grandell	40.14	1,221.00	B
Long Beach Memorial Nursing Home, Inc.	47.95	1,458.00	G
Long Island Tides Nursing Home	42.42	1,290.00	B
Mayfair Nursing Home	43.52	1,324.00	A,B
Montclair Nursing Home	41.54	1,264.00	
Nassau Nursing Home	35.00	1,065.00	B
Park View Nursing Home	39.69	1,207.00	C
	39.86	1,212.00 7/1/76	C
Pa Villa Nursing Home	27.52	837.00	
Port Washington Nursing Home	32.02	974.00	
Rockville Nursing Center	40.04	1,218.00	B
Sands Point Nursing Home	35.72	1,086.00	C
South Shore Nursing Home	43.06	1,310.00	
Sun Harbor Manor Nursing Home	43.91	1,336.00	B
United Presbyterian Home at Syosset	41.23	1,254.00	A,B,C
Wishing Well Nursing Home	30.13	916.00	
Woodbury Nursing Home	42.36	1,288.00	
Wedgewood Nursing Home (Formerly Community Drive Nursing Home)	40.07	1,219.00-5/14/76	
	41.22	1,254.00-8/1/76	
Suffolk County			
Berkshire Nursing Home	39.55	1,203.00	
Birchwood Nursing Home	48.69	1,481.00	B,C
Carillon House Nursing Home	40.53	1,233.00	
Cedar Lodge Nursing Home	33.19	1,010.00	
Consolation Nursing Home	50.54	1,537.00	A,B,C,D
Eastern Suffolk Nursing Home	35.93	1,093.00	E

A- Prescription Drugs
B ysical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

Schedule of Rates

Region: LONG ISLAND

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Suffolk County (Continued)			
Hilaire Farm Nursing Home....................	$38.52	$1,172.00	
Huntington Nursing Home....................	34.57	1,052.00	B,C
Little Flower Nursing Home and H.R.F........	41.13	1,251.00	B
Oak Hollow Nursing Center....................	46.07	1,401.00	A,B,C
Patchogue Nursing Center....................	38.90	1,183.00	B,C
Port Jefferson Nursing Home....................	43.83	1,333.00	B
Riverhead Nursing Home....................	40.89	1,244.00	
Ross Nursing Home....................	40.11	1,220.00	B
St. James Nursing Home....................	44.88	1,365.00	A,B,C,D
St. Johnland Nursing Home, Inc..............	48.82	1,485.00	G
Sayville Nursing Home....................	44.72	1,360.00	B,C,D,F
Smithtown Nursing Home....................	36.31	1,104.00	B,C,D
Sunrest Nursing Home....................	37.05	1,127.00	B,E
Sunrise Manor Nursing Home....................	46.64	1,419.00	B,D
Todd Nursing Home....................	42.54	1,294.00	B,C
Westhampton Nursing Home....................	32.92	1,001.00	
Woodhaven Manor Nursing Home and HRF........	45.10	1,372.00	B
Non-Occupation Services (Subchapter H)			
Long Beach Memorial Nursing Home, Inc. (Nassau County)........................	17.03		G

A- Prescription Drugs
B- Physical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

NURSING HOMES 974

Schedule of Rates

Region: NEW YORK CITY REGION

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Bronx County			
Astor Gardens Nursing Home....................	$36.61	$1114.00	B
Bainbridge Nursing Home........................	42.77	1301.00	A,B
	42.88	1304.00 6/1/76	A,B
Beth Abraham Hospital...........................	59.47	1809.00	A,B,C,D,E
Bruckner Nursing Home...........................	43.36	1319.00	A,B,C,D
	43.56	1325.00 2/1/76	A,B,C,D
Concourse Nursing Home..........................	52.85	1608.00	G
	52.55	1598.00 3/1/76	G
	52.80	1606.00 9/1/76	G
Co-Op Care Center................................	49.91	1518.00	A,B,D
Daughters of Jacob Nursing Home.............	65.82	2002.00	G
Eastchester Park Nursing Home................	39.20	1192.00	A,B,C
Fairfield Nursing Home...........................	43.55	1325.00	
Fieldston Lodge Nursing Home	44.02	1339.00	
	44.12	1342.00 5/1/76	B
Frances Schervier Home and Hospital..........	43.54	1324.00	A,B,C,D,E
Hebrew Home for the Aged.......................	48.72	1482.00	A,B,C,E
H[illegible]ew Hospital for Chronic Sick..............	44.77	1362.00	G
House of Holy Comforter.........................	42.59	1295.00	A,B,C,E
Kings Harbor Care Center.......................	51.05	1553.00	A,B,C
Kings Harbor Manor Nursing Home..............	43.41	1320.00	A,B,C,D
Kings Terrace Nursing Home....................	46.34	1410.00	B
Kingsbridge Heights Nursing Home.............	50.66	1541.00	A,B,C
Laconia Nursing Home............................	45.17	1374.00	A,B,C
	45.31	1378.00 2/1/76	A,B,C
Methodist Church Home for the Aged...........	40.20	1223.00	A,B,E
Morningside House Nursing Home...............	56.20	1709.00	A,B,C,E,F
Morris Park Nursing Home.......................	45.54	1385.00	B,E,
	45.68	1389.00 2/1/76	B,E
Mosholu Parkway Nursing Home.................	42.72	1299.00	
Notre Dame Home for the Aged Poor............	29.74	905.00	A,B,C
Palisade Nursing Home...........................	62.12	1889.00	A,B,C,E
Parkview Nursing Home...........................	44.16	1343.00	A,B,C
Pelham Parkway Nursing Home..................	44.50	1354.00	A,B,C,D
Providence Rest Home for the Aged............	43.98	1338.00	A,B,C,E,F
	44.27	1347.00 3/1/76	A,B,C,E,F
Rest Haven Nursing Home........................	34.88	1061.00	
Riverdale Nursing Home..........................	40.58	1234.00	B
	43.61	1326.00 4/1/76	B
Rofay Nursing Home..............................	44.30	1347.00	B

Prescription Drugs
Physical Therapy
C Occupational Therapy
D Speech Therapy
E Physician Services

F Dental Services
G All Inclusive

Schedule of Rates

Region: NEW YORK CITY REGION Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Bronx County(cont'd.)			
St. Patrick's Home for Aged and Infirm........	$41.69	$1268.00	A,B,C,F
Split Rock Nursing Home....................	39.59	1204.00	A,B
United Odd Fellows and Rebekah Home..........	40.11	1220.00	A,B,E,F,
University Nursing Home.....................	36.65	1115.00	B,C.
W.K. Nursing Home..........................	68.77	2092.00	G
Wayne Health Related Facility..............	48.05	1462.00	G
West Road Nursing Home.....................	66.52	2023.00	G
White Plains Nursing Home..................	39.69	1207.00	A,B
Williamsbridge Manor Nursing Home..........	41.42	1260.00	B,C
Workmen's Circle Home and Infirmary..........	43.69	1329.00	A,B,C,E,F
W.K. Nursing Home-Non-Occupant Services.......	20.02		G
ngs County			
Augustana Lutheran Home for Aged............	35.69	1086.00	A,B,F
Baptist Home of Brooklyn....................	41.67	1267.00	A,C,E,F
	41.74	1270.00 7/1/76	A,C,E,F
Belt Parkway Nursing Home..................	33.50	1019.00	B
	37.48	1140.00 6/1/76	B
Brookdale Hospital Center Nursing Home.......	61.96	1885.00	G
Brooklyn Methodist Church Home...............	33.70	1025.00	A,B,E,F
Carlton Nursing home.......................	36.80	1119.00	B
	36.93	1123.00 2/1/76	B
	36.36	1106.00 4/1/76	B
Caton Park Nursing Home....................	46.64	1419.00	B
	46.83	1424.00 4/1/76	B
Cobble Hill Nursing Home....................	39.37	1197.00 5/17/76	A,B,C
Concord Nursing Home.......................	48.48	1475.00	G
Congress Nursing Home......................	32.11	977.00	B
Coronet Nursing Home.......................	32.97	1003.00	
	37.14	1130.00 7/1/76	
Crown Nursing Home.........................	38.49	1171.00	
	38.95	1185.00 2/1/76	

Prescription Drugs
B Physical Therapy
C Occupational Therapy
D Speech Therapy
E Physician Services
F Dental Services
G All Inclusive

NURSING HOMES

Schedule of Rates

Region: NEW YORK CITY REGION Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate		Services Included
Kings County (cont'd.)				
over Nursing Home	$38.80	$1180.00		
	39.02	1187.00	3/1/76	
	36.66	1115.00	4/1/76	
Farragut Nursing Home	35.31	1074.00		B
Green Park Care Center	51.14	1556.00		B
Haym Salomon Home for the Aged	40.46	1231.00		G
Holy Family Home, 1601 8th Avenue	33.09	1006.00		A,B,C,E
oly Family Home, 1740 84th Street	50.61	1539.00		A,B,C,E
ngersoll Nursing Home	33.31	1013.00		
	36.67	1115.00	4/1/76	
	38.50	1171.00	8/1/76	
emberg Home and Geriatric Institute	40.77	1240.00		A,B,C,E,F
Lindenboro Nursing Home	48.07	1462.00		A,B,C
Madonna Residence	38.75	1179.00		A,B,C,E,F
Menorah Home and Hospital for Aged & Infirm.	52.57	1599.00		A,B,C,D,E
M.J.G. Nursing Home	69.51	2114.00		G
New [illegible]rk Congregational Home	36.86	1121.00		A,C,E,F
Norwegian Christian Home and Health Center	45.79	1393.00		G
Oxford Nursing Home	35.80	1089.00		B
	35.93	1093.00	2/1/76	B
Palm Gardens Nursing Home	47.51	1445.00		B,C,D
Palm Tree Nursing Home	40.97	1246.00		B,C,D
	41.19	1253.00	3/1/76	B,C,D
Park Lane Nursing Home	29.67	902.00		
Prospect Park Nursing Home	38.02	1156.00	2/1/76	
Sea Crest Health Care Center	40.61	1235.00		A,B
Sephardic Home for Aged	47.51	1445.00		A,B,C,E,F
Sheepshead Nursing Home	46.94	1428.00		B
	47.05	1431.00	2/1/76	B
	47.75	1452.00	5/1/76	A,B
Shore View Nursing Home	40.44	1230.00		A,B
Wartburg Nursing Home	52.47	1596.00		A,B,E,F
Willoughby Nursing Home	39.94	1215.00		B
	40.13	1221.00	2/1/76	B
Rutland Nursing Home	84.35	2566.00	7/22/76	G

A Prescription Drugs
B Physical Therapy
C [illegible]cupational Therapy
D [illegible]peech Therapy
E Physician Services
F Dental Services
G All Inclusive

NURSING HOMES

Schedule of Rates

Region: NEW YORK CITY REGION Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Includ
New York County			
American Nursing Home	$44.49	$1353.00	B,C
	44.33	1348.00 9/1/76	B,C
Bialystcker Home for the Aged	49.65	1510.00	A,B,C,E
DeWitt Nursing Home	51.82	1576.00	A,B,C
	52.07	1584.00 8/1/76	A,B,C
Florence Nightingale Nursing Home	50.43	1534.00	A,B,D
Fort Tryon Nursing Home	45.54	1385.00	A,B,C
	46.02	1400.00 2/1/76	A,B,C
Gramercy Park Nursing Home	32.66	993.00	
Greater Harlem Nursing Home Company,Inc.	52.82	1607.00 2/5/76	G
Home of the Sages of Israel	37.93	1154.00	A,B,E
Isabella Home Nursing Home	68.67	2089.00	G
Jewish Home and Hospital for the Aged	62.00	1886.00	A,B,C,E
Mary Manning Walsh Nursing Home	53.48	1627.00	A,B,C,E,
Mt. Carmel Nursing Home for the Aged	35.67	1085.00	A,B,C,E
Park Crescent Nursing Home	46.57	1417.00	B,C,D
	43.14	1312.00 4/1/76	B,C,D
Riverview Nursing Home	31.35	954.00	
Sangers Nursing Home	33.90	1031.00	
Village Nursing Home	36.70	1116.00	
Queens County			
Bayside Gardens Nursing Home	37.44	1139.00	B
Bridgeview Nursing Home	40.80	1241.00	B,C
Brookhaven Beach Nursing Home 17-11 Brookhaven Avenue	44.72	1360.00	A,B
	44.97	1368.00 6/1/76	A,B
Brookhaven Beach Health Related Facility 250 Beach 17th Street	37.13	1129.00	A,B
	37.35	1136.00 6/1/76	A,B
Clearview Nursing Home	38.69	1177.00	
	38.81	1180.00 3/1/76	
Cliffside Nursing Home	44.45	1352.00	A,B
College Nursing Home	44.26	1346.00	B
Dry Harbor Nursing Home	46.10	1402.00	A,B,C,D
	46.16	1404.00 2/1/76	A,B,C,D
Fairview Nursing Home	44.68	1359.00	B
	44.96	1368.00 6/1/76	B

A	Prescription Drugs
B	Physical Therapy
C	Occupational Therapy
D	Speech Therapy
E	Physician Services
F	Dental Services

NURSING HOMES

Schedule of Rates

ion: NEW YORK CITY REGION

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Servic Includ
Queens County (cont'd.)			
Far Rockaway Nursing Home	$41.07	$1249.00	B
	41.25	1255.00 2/1/76	B
Flushing Manor Care Center	46.88	1426.00	B,C,D
Flushing Manor Nursing Home	40.61	1235.00	B,C
Forest Hills Nursing Home	41.19	1253.00	B,C
Forest View Nursing Home	44.00	1338.00	A,B,C
Franklin Nursing Home	48.40	1472.00	A,B,C,D
Hillside Manor	49.19	1496.00	B,C,D
	49.53	1507.00 4/1/76	B,C,D
Hollis Park Gardens Nursing Home	46.00	1399.00	B
Holliswood Care Center	45.21	1375.00	A,B,D
	45.51	1384.00 5/1/76	A,B,D
Jamaica Hospital Nursing Home	60.64	1844.00	G
Jewish Institute for Geriatric Care	71.13	2164.00	G
Lawrence Nursing Home	50.16	1526.00	B,C,E
Little Neck Nursing Home	50.86	1547.00	
Long Island Nursing Home	38.18	1161.00	B,D
	38.37	1167.00 3/1/76	B,D
en Nursing Home	45.17	1374.00	B
Margaret Tietz Center for Nursing Care	51.38	1563.00	G
Meadow Park Nursing Home	41.69	1268.00	B
	39.58	1204.00 4/1/76	B
Midway Nursing Home	44.76	1361.00	A,B,C,D
New Glen Oaks Nursing Home	48.90	1487.00	
	48.76	1483.00 9/1/76	
Oceanview Nursing Home	35.58	1082.00	
	38.35	1166.00 2/1/76	
	38.43	1169.00 7/1/76	
Ozanam Hall of Queens Nursing Home	58.86	1790.00	A,B,C,E,F
Park Nursing Home	42.65	1297.00	B
Peninsula General Nursing Home	67.32	2063.00	G
Promenade Nursing Home	41.07	1249.00	B,D

A	Prescription Drugs
B	Physical Therapy
C	Occupational Therapy
D	Speech Therapy
E	Physician Services
F	Dental Services
G	All Inclusive

HEALTH RELATED FACILITIES

Schedule of Rates

gion: WESTERN NEW YORK

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Cattaraugus County			
Salamanca Nursing Home......................	$23.49	$ 714.00	
Chautauqua County			
Gerry Nursing Home Company.................	23.30	709.00	A,B.D
Lutheran Retirement Home.....................	20.51	624.00	
Presbyterian Homes of Western New York.....	23.86	726.00	
Erie County			
Aurora Park Nursing Home.....................	21.37	650.00	B,C
	22.56	686.00 6/7/76	B,C
Brothers of Mercy Nursing Home............	26.47	805.00	A,B,C,D
Jennie B. Richmond Chaffee Nursing Home....	32.62	992.00	G
Manhattan Manor Nursing Home............	21.42	652.00	
Nazareth Health Related Facility...........	22.47	683.00	A, B, C,D
gara Frontier Methodist Home............	13.72	417.00	B,C
Orchard Park Health Related Facility.......	22.13	673.00	C
Presbyterian Homes of Western New York.....	18.99	578.00	
Rosa Coplon Jewish Home and Infirmary......	20.15	613.00	A,B,C,F
St. Francis Home of Williamsville..........	13.60	414.00	A
Seneca Manor Health Related Facility.......	22.21	676.00	
Tri-Del Nursing Center......................	27.76	844.00	B,C,D
Wheel Chair Home..........................	20.04	610.00	
Williamsville View Manor....................	22.49	684.00	B,C,D,E
24 Rhode Island Street Nursing Home........	27.27	829.00	
Niagara County			
Newfane Health Related Facility...........	19.73	600.00	A,B,C,D
Odd Fellows and Rebekah Nursing Home.......	26.73	813.00	
Niagara Geriatric Center....................	22.82	694.00 1/13/76	
Orleans County			
Orchard Manor Nursing Home and H.R.F.......	19.89	605.00	

A- Prescription Drugs
B- Physical Therapy
Occupational Therapy
Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

HEALTH RELATED FACILITIES

Schedule of Rates

Region: ROCHESTER

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Monroe County			
Church Home of Protestant Episcopal Church...	$13.15	$ 400.00	B,C,E
	13.97	425.00 4/1/76	B,C,E
Fairport Baptist Home..................	19.43	591.00	A,B,C,E,F
Goodman Gardens Nursing Home..................	24.08	732.00	
Hill Haven Health Related Facility..........	22.73	691.00	F
Jewish Homeand Infirmary..................	22.09	672.00	A,B,C,D,F
Rochester Friendly Home..................	23.28	708.00	A,B,C,E,F
St. Ann's Nursing Home (The Heritage)........	21.84	664.00	G
St. John's Home for the Aging..............	21.10	642.00	A,B,C,F
St. John's Nursing Home..................	31.14	947.00	G
Rochester Methodist Home..................	13.05	397.00	
Ontario County			
Thompson Nursing Home	27.70	843.00 8/9/76	G
Geneva General Hospital Nursing Home.........	28.58	869.00	G
Seneca County			
Seneca Nursing Home and H.R.F..............	23.90	727.00	B
Steuben County			
Hornell Nursing Home and H.R.F..............	23.54	716.00	

A- Prescription Drugs
B- Physical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

HEALTH RELATED FACILITIES

Schedule of Rates

[illegible] CENTRAL NEW YORK

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Broome County			
Elizabeth Church Manor Infirmary..............	$11.09	$ 337.00	
Endicott Nursing Home.........................	26.58	808.00	A,B
Good Shepherd-Fairview Home...................	16.71	508.00	A
Rivermede Manor Nursing Home..................	25.57	778.00	A,B
Susquehanna Nursing Home and H.R.F............	21.99	669.00	B,C,D
Cayuga County			
Mercy Health & Rehabilitation Center.........	29.77	906.00	G
Chenango County			
Chase Memorial Nursing Home..................	22.81	694.00	B,C,D
Cortland County			
Highgate Manor of Cortland...................	21.94	667.00	B,C,F
Herkimer County			
Van Allen Nursing Home and H.R.F............	26.91	819.00	B,C,F
Jefferson County			
Samaritan-Keep Nursing Home..................	29.50	897.00	G
Madison County			
Stonehedge-Chittenango Nursing Home&H.R.F....	24.75	753.00	

A- Prescription Drugs
B- Physical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

HEALTH RELATED FACILITIES

Schedule of Rates

egi CENTRAL NEW YORK

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
neida County			
Betsy Ross Lodge H.R.F.	$24.41	$ 742.00	
Charles T. Sitrin Nursing Home	27.25	829.00	B,E
Eastern Star Home and Infirmary	22.39	681.00	A,B,C,E,F
Eden Park Nursing Home	20.42	621.00	B
Harding Nursing Home and H.R.F	22.93	697.00	B,C
H.R.F. of Rome (Bethany House)	24.48	745.00	B
Martin Luther Nursing Home	24.79	754.00	B,C
Masonic Home and Health Facility	16.60	505.00	A,B,D,E
Onondaga County			
Loretto Geriatric Center	27.14	826.00	G
Syracuse Home Association	20.00	608.00	A
Oswego County			
Hillcrest Nursing Home	21.34	649.00	B,E
St. Luke's Nursing Home	24.21	736.00	A
St. Lawrence County			
Moongate Nursing Home and H.R.F	24.72	752.00	B
St. Regis Nursing Home	20.28	617.00	
United Helpers Nursing Home	21.18	644.00	B,C
Tompkins County			
Grand Lodge IOOF and Orphanage of NY	17.10	520.00	A
Lakeside Nursing Home	25.57	778.00	B,D,F

A- Prescription Drugs
B- Physical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G All Inclusive

HEALTH RELATED FACILITIES

Schedule of Rates

Reg n: NORTHEASTERN NEW YORK

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Albany County			
Good Samaritan Nursing Home..................	$25.72	$ 782.00	A
Teresian House Nursing Home..................	27.61	840.00	A,B,D
	30.13	916.00 6/1/76	A,B,D
Clinton County			
Meadowbrook Nursing Home.....................	25.45.	774.00	
Columbia County			
Adventist Nursing Home.......................	25.83	786.00	A,B,D,E,F
Barnwell Nursing Home........................	21.67	659.00	A,B
Greene County			
Eden Park Nursing Home.......................	25.61	779.00	
Rensselaer County			
ghgate Manor.................................	25.80	785.00	B,C,D
Leisure Arms.................................	18.88	574.00	
Resurrection Rest............................	18.80	572.00	
Rosewood Gardens H.R.F.......................	27.14	826.00	
Saratoga County			
Wesley Nursing Home..........................	33.15	1008.00	A,B,D,F
Schenectady County			
Kings Way Arms Nursing Center................	23.46	714.00	
Schoharie County			
Eden Park Nursing Home.......................	22.73	691.00	A,B,C
Warren County			
Eden Park Nursing Home.......................	23.72	721.00	B,C,E
Washington County			
Indian River H.R.F...........................	17.00	517.00	B,D,E

A- Prescription Drugs
B- Physical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

HEALTH RELATED FACILITIES

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Schedule of Rates

Region: NORTHERN METROPOLITAN

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Dutchess County			
Eden Park Nursing Home	$27.94	$ 850.00	A,B,E
Ferncliff Nursing Home	33.12	1007.00	G
Fishkill Health Related Center	23.82	725.00	
	23.96	729.00 5/1/76	B
Lovely Hill Nursing Home	25.46	774.00	B
Orange County			
Sylcox Nursing Home	27.26	829.00	B
Rockland County			
Friedwald House	29.23	889.00	A,B
Ramapo Manor Health Related Facility	28.40	864.00	A,B,C
Sullivan County			
Walnut Mountain Health Related Facility	23.27	708.00	
Ulster County			
Hudson Valley Nursing Center	23.47	714.00	B
Westchester County			
Bethel Methodist Home	18.63	567.00	
Cortlandt Health Care Center	31.20	949.00	A
	30.19	918.00 4/1/76	A
Home of the Aged Blind	25.17	766.00	A,B,E,F
King Street Health Related Facility	33.33	1014.00	
Providence Rest	25.68	781.00	A, B,C,E,F
Sarah R. Neuman Nursing Home HRF	36.31	1104.00	B,D
Seabury Memorial Home	17.33	527.00	A
SkyView Haven Health Related Facility	32.36	984.00	B
	31.94	972.00 8/1/76	B
Somers Manor Nursing Home and H.R.F	28.06	853.00	C
Swiss Home for the Aged	25.46	774.00	
Tarrytown Hall Health Related Facility	30.69	933.00	A,B,C
Tibbets Health Care Facility	30.02	913.00	
United Home for Aged Hebrews	21.55	655.00	A,B,C,E,F
Victoria Home for Aged British Men & Women	17.08	520.00	
Wartburg Intermediate Care Facility	23.22	706.00	A,B,E,F

A- Prescription Drugs
B- Physical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

HEALTH RELATED FACILITIES

Schedule of Rates

Region: LONG ISLAND

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Nassau County			
Daleview Manor	$27.23	$ 828.00	
Five Towns Nursing Home H.R.F.	22.97	699.00	A
Five Towns H.R.F. - Cerebral Palsy Unit	39.64	1206.00	A
Forest Manor	23.91	727.00	
Glengariff Nursing Home	28.37	863.00	B
Grace Plaza of Great Neck	26.37	802.00	
Long Beach Grandell	27.81	846.00	B
Long Beach Memorial Nursing Home	28.46	866.00	G
United Presbyterian Home at Syosset	23.79	724.00	A,B,C
Rockville Residence Manor	30.18	918.00	
Sun Harbor Health Related Facility	30.51	928.00	B
Woodbury East Health Related Facility	25.58	778.00	
Suffolk County			
Birchwood Nursing Home	33.53	1020.00	
	35.08	1067.00 6/1/76	
Carillon House Health Related Facility	35.00	1065.00	
Consolation Nursing Home	32.51	989.00	A,B,C,D
Crest Hall Health Related Facility	29.77	906.00	A,B,C,F
Little Flower Nursing Home and H.R.F.	32.03	974.00	B
Peconic Nursing and Adult Center	24.86	756.00	
Port Jefferson Nursing Home and H.R.F.	32.00	973.00	B
Riverhead Nursing Home H.R.F.	24.56	747.00	
St. James Plaza Health Related Facility	29.89	909.00	
St. Johnland Nursing Home	32.40	986.00	G
Smithtown Nursing Home	26.28	799.00	B,C,D
Sunrest Health Related Facility	28.83	877.00	
	30.90	940.00 7/1/76	
Woodhaven Manor Nursing Home and H.R.F.	31.37	954.00	B

A- Prescription Drugs
B- Physical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

HEALTH RELATED FACILITIES

Schedule of Rates

Region: New York City

Period: 1/1/76 - 12/31/76

County Bronx County Name of Facility	Daily Rate	Monthly Rate	Services Included
Baptist Home for the Aged	$25.51	$ 776.00	A,B,E
Co-Op Care Center	34.98	1064.00	A,B,D
Daughters of Jacob Nursing Home	39.47	1201.00	G
East Haven Health Related Facility	26.48	805.00	A,B,C
Frances Schervier Home and Hospital	26.82	816.00	A,B,C,D,E
Hebrew Home for the Aged	29.24	889.00	A,B,C,E
Kingsbridge Heights Manor	30.17	918.00	A,B,C,E
Kings HarborManor Facility	33.20	1010.00	A,B,C,D
Kings Terrace Nursing Home and H.R.F.	31.79	967.00	B,D
Methodist Church Home	22.37	680.00	A,B,E
Morningside House Nursing Home	46.00	1399.00	A,B,C,E,F
Notre Dame Home for the Aged Poor	13.92	423.00	A,B,C
Palisade Nursing Home Company	39.55	1203.00	A,B,C,E
Providence Rest Home for the Aged	25.68	781.00	A,B,C,E,F
	25.88	787.00 3/1/76	A,B,C,E.F
St. Patrick's Home for the Aged	25.12	764.00	A,B,C,F
United Odd Fellows Home	27.71	843.00	A,B,E,F
Wayne Health Related Facility	34.11	1038.00	G
West Road Nursing Home	32.54	990.00	G
[illegible]kman's Circle Home and Infirmary	24.00	730.00	A,B,C,E,F
Kings County			
Augustana Lutheran Home for the Aged	16.26	495.00	A,B,F
Baptist Home of Brooklyn	29.83	907.00	A,C,E,F
	29.89	909.00	A,C,E,F 7/1/76
Brooklyn Methodist Church Home	24.28	739.00	A,B,E,F
Concord Nursing Home	35.48	1079.00	G
Haym Salomon Home for the Aged	25.59	778.00	G
Holy Family Home, 1740 - 84th Street	35.82	1090.00	A,B,C,E
Lemberg Home and Geriatric Institute	24.60	748.00	A,B,C,E,F
Madonna Residence	23.04	701.00	A,B,C,E,F
Menorah Home and Hospital for the Aged	24.35	741.00	A,B,C,D,E
Metropolitan Jewish Geriatric Center	25.43	773.00	G
New York Congregational Home	25.66	780.00	A,C,E,F
Norwegian Christian Home and Health Center	22.11	673.00	G
Parkshore Manor Health Related Facility	27.75	844.00	
River Manor Health Related Facility	30.12	916.00	
Sea Crest Health Care Center	33.44	1017.00	A,B
Sephardic Home for the Aged	33.83	1029.00	A,B,C,E,F

A- Prescription Drugs
B- Physical Therapy
Occupational Therapy
Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

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HEALTH RELATED FACILITIES

Schedule of Rates

Region: NEW YORK CITY

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Kings County (con't)			
Wartburg Lutheran Home..........................	$22.17	$ 674.00	A,B,E,F
Holy Family Home, 1601 - 84th Street.........	14.09	429.00	A,B,C,E
Greenpark Care Center.............................	34.02	1035.00	B
New York County			
Bialystoker Home for the Aged..................	25.13	764.00	AB,C,E
Home of the Sages of Israel.....................	24.35	741.00	A,B,E
Isabella Home Nursing Home Company Inc.......	34.87	1061.00	G
Jewish Home and Hospital for the Aged........	30.32	922.00	A,B,C,E
Mary Manning Walsh Home.........................	37.73	1148.00	A,B,C,E,F
Mt. Carmel Home for the Aged..................	22.39	681.00	A,B,C,E
Queens County			
Brookhaven Beach Health Related Facility.....	28.41	864.00	A,B
	28.65	871.00 6/1/76	A,B
Bezalel Nursing Home Company.................	30.54	929.00	G
	30.00	913.00 9/1/76	G
Chapin Home for the Aged.........................	31.96	972.00	A,B,E,F
Dry Harbor Nursing Home and H.R.F............	32.46	987.00	A,B,C,D
	32.53	989.00 2/1/76	A,B,C,D
Flushing Manor Care Center......................	32.85	999.00	B,C,D
Haven Manor Health Related Facility..........	34.10	1037.00	A,B,C,D,F
Hillside Manor Health Related Facility.......	34.00	1034.00	B,C,D
	34.09	1037.00 4/1/76	B,C,D
Holliswood Health Care Center..................	31.08	945.00	A,B,D
	31.10	946.00 5/1/76	A,B,D
Ozanam Hall of Queens Nursing Home...........	34.48	1049.00	A,B,C,E,F
Queen of Peace Residence........................	20.32	618.00	A,B,C,E
Resort Health Related Facility..................	32.38	985.00	A,B,C
Seagirt Health Related Facility.................	31.58	961.00	
Woodhull Care Center..............................	32.16	978.00	A,B,C
Margaret Tietz Center.............................	35.08	1067.00	G
	35.64	1084.00 9/1/76	G
Ocean Promenade....................................	28.43	865.00 5/3/76	B

A	Prescription Drugs
B	Physical Therapy
C	Occupational Therapy
D	Speech Therapy
E	Physician Services
F	Dental Services
G	All Inclusive

HEALTH RELATED FACILITIES

Schedule of Rates

egion: New York City

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	Services Included
Richmond County			
Carmel Richmond Nursing Home	$29.64	$ 902.00	A,B,E,F
	28.72	874.00 2/1/76	A,B,E,F
Clove Lakes Health Related Facility	30.03	913.00	B,C
Eger Lutheran Health Related Facility	25.85	786.00	A,B,C,E,F
Golden Gate Health Related Facility	32.77	997.00	A,B,C,D
	32.80	998.00 4/1/76	A,B,C,D
	27.32	831.00 7/1/76	A,B,C,D,
New Brighton Manor H.R.F.	31.35	954.00	A,B,C

A- Prescription Drugs
B- Physical Therapy
C- Occupational Therapy
D- Speech Therapy
E- Physician Services
F- Dental Services
G- All Inclusive

Schedule of Rates 989

[illegible]: Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate	
	$	$	
WESTERN NEW YORK REGION			
Cattaraugus County Infirmary,			
Machias	28.38	863.00	
Olean	37.68	1146.00	
Chautauqua County Infirmary	26.60	809.00	
Erie County Infirmary	44.48	1353.00	
Genesee County Infirmary	35.82	1090.00	
	37.49	1140.00	4/1/76
Niagara County Infirmary	32.01	974.00	
Orleans County Infirmary	25.04	762.00	
Mount View Health Facility	42.79	1302.00	1/13/
Genesee County Infirmary - Non-occupant day care service	10.14		
	10.86		4/1/7
Mount View Health Facility - Non-occupant day care service	12.41		2/12/
ROCHESTER REGION			
Chemung County Health Center	34.89	1061.00	
Livingston County Infirmary	32.32	983.00	
Ontario County Infirmary	27.57	839.00	
Steuben County Infirmary	29.58	900.00	
Wayne County Infirmary	36.05	1097.00	
CENTRAL NEW YORK REGION			
Andrew Michaud Nursing Home (Oswego Co.)	33.54	1020.00	
Broadacres (Oneida Co.)	37.02	1126.00	
Broome County Infirmary (Willow Point N.H.)	37.18	1131.00	
Chenango Bridge Nursing Home	32.61	992.00	
Madison County Infirmary	25.53	777.00	
New York State Home for Veterans (Chenango Co.)	28.39	864.00	
Onondaga County Infirmary	39.93	1215.00	
NORTHEASTERN NEW YORK REGION			
Albany County Infirmary	47.46	1444.00	
Delaware County Infirmary	29.31	892.00	
Essex County Infirmary	31.40	955.00	
Franklin County Infirmary	27.21	828.00	
Fulton County Infirmary	28.98	881.00	
Montgomery County Infirmary	35.40	1077.00	
Otsego County Infirmary	28.02	852.00	
Rensselaer County Infirmary	30.58	930.00	

PUBLIC NURSING HOMES

Schedule of Rates

Region:

Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate
	$	$
NORTHEASTERN NEW YORK REGION (cont'd.)		
Saratoga County Infirmary	35.23	1072.00
Schenectady County Infirmary	33.75	1027.00
Warren County Infirmary	29.73	904.00
Washington County Infirmary	33.14	1008.00
NORTHERN METROPOLITAN REGION		
Dutchess County Infirmary	41.51	1263.00
Orange County Infirmary	43.77	1331.00
Rockland County Infirmary	35.77	1088.00
Ulster County Infirmary	34.09	1037.00
Westchester County Infirmary	43.84	1333.00
LONG ISLAND REGION		
Nassau County Infirmary	52.49	1597.00
Suffolk County Infirmary	43.06	1310.00

PUBLIC HEALTH RELATED FACILITIES

Schedule of Rates

Region: WESTERN NEW YORK | Period: 1/1/76 - 12/31/76

County Name of Facility	Daily Rate	Monthly Rate
Cattaraugus County Home, Machias	$17.83	$ 542.00
Chautauqua County Home	17.36	528.00
Erie County Home	19.55	595.00
Genesee County Home	24.10	733.00
	25.20	767.00 4/1/
Orleans County Home	14.28	434.00
ROCHESTER REGION		
Livingston County H.R.F. (Mt. Morris)	25.20	767.00
Ontario County Home	24.00	730.00
Wayne County Home	27.33	831.00
CENTRAL NEW YORK REGION		
Willow Point H.R.F. (Broome Co.)	24.52	746.00
NYS Home for Veterans (Chenango Co.)	16.86	513.00
Onondaga County Home	14.60	444.00
NORTHEASTERN NEW YORK REGION		
[illegible]any County Home	24.05	732.00
Clinton County Home	22.38	681.00
Columbia County Home	15.83	481.00
Delaware County Home	23.32	709.00
Essex County Home	17.41	530.00
Fulton County Home	20.42	621.00
Otsego County Home	18.21	554.00
Rensselaer County Home	19.20	584.00
Saratoga County Home	22.35	680.00
Schenectady County Home	16.61	505.00
Washington County Home	15.56	473.00
NORTHERN METROPOLITAN REGION		
Orange County Home	16.08	489.00
Ulster County Home	19.38	589.00
Sullivan County Home	23.84	725.00
Westchester County Home	24.59	748.00
NEW YORK CITY REGION		
Neponsit Home	25.79	784.00

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NYS DEPARTMENT OF HEALTH

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ANNUAL REPORT OF
LONG-TERM CARE FACILITY

OPERATING CERTIFICATE NO.(S):

NURSING HOME 592-5300 (12-20)
HEALTH RELATED FACILITY (12-20)
MEDICARE PROVIDER NUMBER 33-5303 (21-29)

FOR HEALTH DEPARTMENT USE ONLY

NURSING HOME I.D. (3-11)
HEALTH RELATED FACILITY I.D. (3-11)
RECORD NO. 01 (COL. 1-2) IN ALL RECORDS

REPORT FOR YEAR ENDED MO. DAY YR. 12 31 75 (30-35)

DATE REPORT RECEIVED MO. DAY YR.

TYPE OF OWNERSHIP (✓): (36)
CHURCH RELATED ☒ 1
NONPROFIT CORPORATION ☐ 2
OTHER NONPROFIT ☐ 3

ENTER IN APPROPRIATE BOXES EITHER 1 (YES) OR 2 (NO):
CERTIFICATION SIGNED.......................... ☐
OPINION OF INDEPENDENT ACCOUNTANT SIGNED...... ☐
NAME AND ADDRESS OF ACCOUNTING FIRM FURNISHED. ☐
AUDITED FINANCIAL STATEMENT ATTACHED.......... ☐

CLASSIFICATION OF FACILITY (✓): (37)
NURSING HOME ONLY ☒ 1
NURSING HOME SECTION OF HOSPITAL ☐ 2
COMBINED NURSING HOME AND HRF ☐ 3
HEALTH RELATED FACILITY ONLY ☐ 4
HRF SECTION OF HOSPITAL ☐ 5

IF FACILITY OPENED OR CLOSED DURING REPORT PERIOD, INDICATE DATE(S) BELOW:
DATE OPENED MO. DAY YR. (38-43)
DATE CLOSED MO. DAY YR. (44-49)

OPERATOR OF FACILITY* (PROVIDE DETAILS ON PAGES 40-44)

NAME St. Cabrini Nursing Home Inc.
SOC. SEC. OR FED. IDENT. NO. 237063399
ADDRESS 115 Broadway — NUMBER AND STREET
Dobbs Ferry, New York — CITY AND STATE
10522 — ZIP CODE

OWNER OF PHYSICAL FACILITY** (PROVIDE DETAILS ON PAGES 40-44)

NAME St. Cabrini Nursing Home
SOC. SEC. OR FED. IDENT. NO. 237063399
ADDRESS 115 Broadway — NUMBER AND STREET
Dobbs Ferry, NY — CITY AND STATE
10522 — ZIP CODE

* WAS THERE ANY CHANGE IN OPERATION DURING THE REPORT PERIOD? 1 ☐ YES 2 ☒ NO (50)
IF 'YES' GIVE DETAILS AND DATE OF CHANGE BELOW. USE ADDITIONAL PAGE(S) IF NECESSARY.

** WAS THERE ANY CHANGE IN OWNER OF PHYSICAL FACILITY? 1 ☐ YES 2 ☒ NO (51)
IF 'YES' GIVE DETAILS AND DATE OF CHANGE BELOW. USE ADDITIONAL PAGE(S) IF NECESSARY.

RECORD NO. 02

NAME OF FACILITY St. Cabrini Nursing Home (12-112)

ADDRESS 115 Broadway — NUMBER AND STREET (12-41)
Dobbs Ferry, NY — CITY AND COUNTY (42-74)
10522 — ZIP CODE (75-79)

RECORD NO. 03

TELEPHONE NUMBER (INCLUDING AREA CODE) 914 6936800 (80-89)

SUBMIT ORIGINAL HE-2V REPORT (TYPED) TOGETHER WITH A COPY OF THE AUDITED FINANCIAL STATEMENTS FOR THIS PERIOD AND THE RELATED OPINIONS OF THE INDEPENDENT ACCOUNTANT TO:
NEW YORK STATE DEPARTMENT OF HEALTH, DIVISION OF HEALTH CARE COST CONTROL, TOWER BUILDING,
EMPIRE STATE PLAZA, ALBANY, NEW YORK 12237.

HE-2V (2/76) 993 2 OF 44 CERTIFICATION STATEMENT

NYS DEPARTMENT OF HEALTH

OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home

RECORD NO. 03

THE RECORDS OF THE FACILITY FOR THE PERIOD COVERED BY THIS REPORT WERE MAINTAINED ON THE FOLLOWING BASIS: ☒ ACCRUAL 1 ☐ CASH 2 ☐ MODIFIED CASH 3 (90)

IS THE ACCOUNTING BASIS FOR THIS PERIOD THE SAME AS FOR THE PREVIOUS PERIOD? 1 ☒ YES 2 ☐ NO (91)
(DOES NOT APPLY TO NEW FACILITY)

ACCOUNTING FIRM DATA: NAME Coopers & Lybrand
RECORD NO. 04 (12-112)

ADDRESS 1251 Avenue of the Americas, NY NY
RECORD NO. 05
NO. & STREET (12-41) CITY AND STATE (42-74) ZIP CODE (75-79)

ADMINISTRATOR DATA: NAME Joseph F. Toomey

NURSING HOME ADMINISTRATOR'S LICENSE NUMBER 01040

HOME ADDRESS 493 West Saddle River Road, Upper Saddle Rive, New Jersey
NO. & STREET CITY AND STATE ZIP CODE

INDICATE BELOW ALL PERSONS (OTHER THAN THE ADMINISTRATOR LISTED ABOVE) LICENSED AS NURSING HOME ADMINISTRATORS WHO ARE OPERATORS AND/OR EMPLOYEES (FULL OR PART TIME) OF THE FACILITY:

NAME	TITLE	HOME ADDRESS	NURSING HOME ADMINISTRATOR'S LICENSE NO.
Raphael Cubisino	Associate Administrator	53 Tarry Hill Road Tarrytown, New York	1995

IF ADDITIONAL INFORMATION FOR REIMBURSEMENT PURPOSES IS NECESSARY INDICATE PERSON TO BE CONTACTED:
NAME Albert Fischer TELEPHONE NUMBER (212) 725-6601

MISREPRESENTATION OF ANY INFORMATION CONTAINED IN THIS REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT UNDER THE NEW YORK STATE LAW.

CERTIFICATION

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT THE INFORMATION FURNISHED IN THIS REPORT IS IN ACCORD WITH THE HE-2V INSTRUCTIONS AND IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I ALSO CERTIFY THAT ALL SALARY AND NON-SALARY EXPENSES PRESENTED IN THIS REPORT WERE INCURRED TO PROVIDE PATIENT CARE IN THIS FACILITY.

SIGNATURE OF ADMINISTRATOR OR OFFICER

MAY 17, 1976
DATE

ASSOCIATE ADMINISTRATOR
TITLE

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

OPINION OF
INDEPENDENT ACCOUNTANT

NAME OF FACILITY St. Cabrini Nursing Home Inc

OPINION OF INDEPENDENT ACCOUNTANT**

~~I~~/WE HAVE EXAMINED THE BALANCE SHEET OF St. Cabrini Nursing Home, Inc. (NAME OF NURSING HOME AND/OR HEALTH RELATED FACILITY), AS OF Dec. 31, 1975 (DATE) AND THE RELATED STATEMENTS OF REVENUE AND EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR THEN ENDED Dec. 31, 1975 (DATE). SUCH STATEMENTS ARE COVERED BY OUR OPINION DATED April 14, 1976 OUR EXAMINATION WAS MADE IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS, AND ACCORDINGLY INCLUDED SUCH TESTS OF THE ACCOUNTING RECORDS AND SUCH OTHER AUDITING PROCEDURES AS WE CONSIDERED NECESSARY IN THE CIRCUMSTANCES.

IN CONNECTION WITH OUR EXAMINATION REFERRED TO ABOVE, WE HAVE ALSO EXAMINED THE INFORMATION SHOWN ON PAGES 5 (ITEM F), 12, 13, XX, 15, 16, 17, COLUMN *B OF PAGES 19, 20, 21, 22, AND 23 AND PAGE 37 OF THE ACCOMPANYING FORM HE-2V OF THE NEW YORK STATE DEPARTMENT OF HEALTH.

IN OUR OPINION, PAGES 5 (ITEM F), 12, 13, 14, 15, 16, 17, COLUMN *B OF PAGES 19, 20, 21, 22, AND 23 AND PAGE 37 OF THE ACCOMPANYING FORM HE-2V PRESENT FAIRLY, IN ALL MATERIAL RESPECTS, THE INFORMATION CONTAINED THEREIN IN ACCORDANCE WITH THE INSTRUCTIONS DATED FEBRUARY, 1976 FURNISHED BY THE NEW YORK STATE DEPARTMENT OF HEALTH RELATED TO THE PREPARATION OF FORM HE-2V.

May 12, 1976
(DATE)

Coopers & Lybrand
(SIGNATURE)

(212) 489-1100
(TELEPHONE NUMBER)

1251 Ave. of the Americas, New York
(ADDRESS)

* INSERT A IF MORE THAN ONE LEVEL OF CARE IS PROVIDED.
INSERT B IF NURSING HOME ONLY.
INSERT C IF HEALTH RELATED FACILITY ONLY.

** SEE INSTRUCTIONS FOR DEFINITION OF INDEPENDENCE.

HE-2V (2/76) 935 4 OF 44 SCHEDULE OF PATIENT STATISTICS
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home

RECORD NO. 05 (CON'T)

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
	1	2	3	4
A. BED CAPACITY ON LAST DAY OF REPORT PERIOD:				
1. CERTIFIED BED CAPACITY..............(80)		200		
2. BEDS SET UP FOR USE..................(84)		200		
3. CERTIFIED MEDICARE BED CAPACITY.....(88)		200		
B. NUMBER OF PATIENTS:				
1. CENSUS MIDNIGHT ON LAST DAY OF PREVIOUS REPORT PERIOD.......................(92)		188		
2. ADMISSIONS DURING PERIOD:				
(a) FROM HOSPITAL.....................(96)		338		
(b) FROM OWN HOME.....................(100)		25		
(c) FROM ANOTHER SNF OR HRF.....(104)		17		
(d) FROM OTHER (SPECIFY)________..(108)		000		

RECORD NO. 06

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
3. TRANSFERS FROM OTHER UNIT OF FACILITY..........................(12)				
4. TOTAL ADMISSIONS (SUM OF LINES B2 (a THROUGH d) AND B3)............(16)		380		
5. TOTAL UNDER CARE DURING PERIOD (SUM OF LINES B1 AND B4)..........(20)		568		
6. DISCHARGES DURING PERIOD:				
(a) TO HOSPITAL......................(24)		140		
(b) TO OWN HOME......................(28)		144		
(c) TO ANOTHER SNF OR HRF........(32)		35		
(d) DEATH.............................(36)		50		
(e) OTHER (SPECIFY) Signed Out ..(40)		2		
7. TRANSFERS TO OTHER UNIT OF FACILITY.(44)				
8. TOTAL DISCHARGES AND TRANSFERS (SUM OF LINES B6 (a THROUGH e) AND B7).(48)		371		
9. CENSUS MIDNIGHT LAST DAY OF REPORT PERIOD (LINE B5 MINUS B8).........(52)		197		
C. OF TOTAL ADMISSIONS (LINE B4), NUMBER WHO WERE PRIOR FACILITY PATIENTS..........(56)		90		
D. NUMBER OF DAYS CARE PROVIDED DURING PERIOD: (INCLUDE RESERVE BED DAYS)				
1. MEDICAID..............................(60)				
2. MEDICARE..............................(66)				
3. OTHER (SPECIFY)_______________...(72)				
4. TOTAL (SUM OF LINES D1 THROUGH D3).(78)		68957		
5. RESERVE BED DAYS INCLUDED IN TOTAL (LINE D4)........................(84)		42		
E. TO BE COMPLETED BY HEALTH DEPARTMENT:				
1. PERCENT UTILIZATION.................(90)				
2. MAXIMUM BED DAYS....................(94)				

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

SCHEDULE OF PATIENT STATISTI

NAME OF FACILITY St. Cabrini Nursing Home

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIF
	1	2	3	
F. NUMBER OF PATIENT DAYS CARE PROVIDED DURING THE YEAR:				
1. PATIENT DAYS..............................		68915		
2. RESERVE DAYS..............................		42		
3. TOTAL PATIENT AND RESERVE DAYS (MUST AGREE WITH PAGE 4, ITEM D4)..........		68957		

G. IF THERE WAS A CHANGE IN CERTIFIED BED CAPACITY DURING THE REPORTING PERIOD IN NURSING HOME OR OTHER SECTION, COMPLETE THE FOLLOWING:

RECORD NO. 07

	CHANGE 1	CHANGE 2	CHANGE 3	CHANGE 4
1. SECTION WHERE CHANGE OCCURRED: ENTER APPROPRIATE CODE NUMBER: 1-NURSING HOME, 2-HRF, OR 3-OTHER..........................(12)				
2. DATE OF CHANGE.......................(16)	MO. DAY 10 16	MO. DAY	MO. DAY	MO. DAY
3. CAPACITY BEFORE CHANGES..............(32)	194			
4. BEDS GAINED..........................(48)	6			
5. BEDS LOST............................(64)				
6. CAPACITY AFTER CHANGES...............(80)	200			

(2/76)

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NYS DEPARTMENT OF HEALTH

OPERATING CERTIFICATE NO. 592-5300

NAME OF FACILITY St. Cabrini Nursing Home

SCHEDULE OF NUR G HOME CARE STATISTICS

RECORD NO. 07

COMPLETE FOR NURSING HOME CARE ONLY

1. GIVE NUMBER OF PATIENTS UNDER CARE AS OF LAST DAY OF REPORT PERIOD. *THESE TOTALS MUST AGREE WITH PAGE 4, ITEM B9, COL. 2

SEX \ AGE	UNDER 21	21-49	50-64	65-74	75-84	85 & OVER	UNKNOWN	TOTAL
MALE	(12) 0	(15) 1	(18) 8	(21) 11	(24) 24	(27) 9	(30) 0	53
FEMALE	(33) 0	(36) 4	(39) 9	(42) 24	(45) 67	(48) 40	(51) 0	144
TOTAL	0	5	17.	35	91	49	0	* 197

FINANCIAL ARRANGEMENTS	PRIVATE	MEDICAID	MEDICARE	BLUE CROSS	OTHER	TOTAL
NUMBER OF PATIENTS	(54) 20	(57) 158	(60) 13	(63)	(66) 6	* 197
MINIMUM DAILY RATE	ALL	ACCOMODATIONS	ARE			
MAXIMUM DAILY RATE			AT SAME RATE			

RECORD NO. 08

2. PLACEMENT OF PATIENTS ON LAST DAY OF REPORT PERIOD.

	A	B	C	D
TOTAL NURSING HOME PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH PAGE 4, ITEM B9, COL. 2)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	197	(69-72) 20	(73-76) 172	(77-80) 5
MEDICAID PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH TOTAL MEDICAID PATIENTS IN ITEM 1 ABOVE)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	158	(81-84) 12	(85-88) 143	(89-92) 3

RECORD NO. 08

3. BASIC MONTHLY CHARGE

N.H.	CLINIC
(93-98) 1900.00	(99-104)

5. CLINIC SERVICE (SUB-CHAPTER H)

RECORD NO. 10 CONT'D.	NUMBER OF VISITS			
	TOTAL	MEDICAID	MEDICARE	OTHER
CLINIC CARE	(57)	(64)	(71)	(78)
DAY CARE-ALL DAY	(85)	(92)	(99)	(106)
RECORD NO. 11 DAY CARE-HALF DAY	(12)	(19)	(26)	(33)
NIGHT CARE	(40)	(47)	(54)	(61)

4. LENGTH OF STAY PATIENTS DISCHARGED DURING PERIOD (INCLUDING DEATHS). (PAGE 4, ITEM B8, COL. 2). RECORD NO. 09 SHOW NUMBER IN EACH CATEGORY AT TIME OF DISCHARGE.

LENGTH OF STAY	< 1 MONTH	1 MO. BUT <2	2 MOS. BUT <3	3 MOS. BUT <4	4 MOS. BUT <5	5 MOS. BUT <6	6 MOS. BUT <7	7 MOS. BUT <8	8 MOS. BUT <9	9 MOS. BUT <10	10 MOS. BUT <11	11 MOS. BUT <12	1 YR. OR MORE BUT <2	2 OR MORE BUT<5	5 YRS. & OVER	TOTAL (INCL. DEATHS)
MEDICAID	(12) 26	(15) 18	(18) 9	(21) 9	(24) 9	(27) 1	(30) 2	(33) 2	(36) 2	(39) 1	(42) 3	(45) 2	(48) 9	(51) 2	(54) 0	95
MEDICARE	(57) 56	(60) 47	(63) 22	(66) 29	(69) 13	(72) 11	(75) 5	(78) 8	(81) 6	(84) 4	(87) 2	(90) 1	(93) 24	(96) 3	(99) 0	231
OTHER REC. NO. 10	(12) 17	(15) 8	(18) 7	(21) 1	(24) 3	(27) 2	(30) 1	(33) 0	(36) 0	(39) 1	(42) 0	(45) 1	(48) 3	(51) 1	(54) 0	45

FOR ITEM 2 , COLUMN A MUST AGREE WITH TOTAL OF COLUMNS B, C, AND D.

55/

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

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SCHEDULE OF HEALTH REL..D FACILITY
CARE STATISTICS

NAME OF FACILITY St. Cabrini Nursing Home, Inc.

RECORD NO. 08

COMPLETE FOR HEALTH RELATED FACILITY CARE ONLY

1. GIVE NUMBER OF PATIENTS UNDER CARE AS OF LAST DAY OF REPORT PERIOD. • THESE TOTALS MUST AGREE WITH PAGE 4. ITEM 89, COL. 3

AGE / SEX	UNDER 21	21-49	50-64	65-74	75-84	85 & OVER	UNKNOWN	TOTAL
MALE	(12)	(15)	(18)	(21)	(24)	(27)	(30)	
FEMALE	(33)	(36)	(39)	(42)	(45)	(48)	(51)	
TOTAL								•

FINANCIAL ARRANGEMENTS	PRIVATE	MEDICAID	MEDICARE	BLUE CROSS	OTHER	TOTAL
NUMBER OF PATIENTS	(54)	(57)	(60)	(63)	(66)	•
MINIMUM DAILY RATE						
MAXIMUM DAILY RATE						

RECORD NO. 08

	H.R.F.	CLINIC
3. BASIC MONTHLY CHARGE	(93-98) .	(99-104) .

RECORD NO. 08

2. PLACEMENT OF PATIENTS ON LAST DAY OF REPORT PERIOD:

	A	B	C	D
TOTAL NURSING HOME PATIENT ROOM ACCOMMODATIONS PROVIDED	TOTAL (MUST AGREE WITH PAGE 4 - ITEM 89, COL. 3)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
		(69-72)	(73-76)	(77-80)
MEDICAID PATIENT ROOM ACCOMMODATIONS PROVIDED	TOTAL (MUST AGREE WITH TOTAL MEDICAID PATIENTS IN ITEM 1 ABOVE)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
		(81-84)	(85-88)	(89-92)

5. CLINIC SERVICE (SUB-CHAPTER H)

RECORD NO. 10 CONT'D.	NUMBER OF VISITS			
	TOTAL	MEDICAID	MEDICARE	OTHER
CLINIC CARE	(57)	(64)	(71)	(78)
DAY CARE-ALL DAY	(85)	(92)	(99)	(106)
RECORD NO. 11 DAY CARE-HALF DAY	(12)	(19)	(26)	(33)
NIGHT CARE	(40)	(47)	(54)	(61)

4. LENGTH OF STAY PATIENTS DISCHARGED DURING PERIOD (INCLUDING DEATHS). SHOW NUMBER IN EACH CATEGORY AT TIME OF DISCHARGE. (PAGE 4, ITEM 88, COL. 3). RECORD NO. 09

LENGTH OF STAY	< 1 MONTH	1 MO. BUT <2	2 MOS. BUT <3	3 MOS. BUT <4	4 MOS. BUT <5	5 MOS. BUT <6	6 MOS. BUT <7	7 MOS. BUT <8	8 MOS. BUT <9	9 MOS. BUT <10	10 MOS. BUT <11	11 MOS. BUT <12	1 YR. OR MORE BUT <2	2 OR MORE BUT <5	5 YRS. & OVER	TOTAL (INCL. DEATHS)
MEDICAID	(12)	(15)	(18)	(21)	(24)	(27)	(30)	(33)	(36)	(39)	(42)	(45)	(48)	(51)	(54)	
MEDICARE	(57)	(60)	(63)	(66)	(69)	(72)	(75)	(78)	(81)	(84)	(87)	(90)	(93)	(96)	(99)	
OTHER REC. NO. 11	(12)	(15)	(18)	(21)	(24)	(27)	(30)	(33)	(36)	(39)	(42)	(45)	(48)	(51)	(54)	

FOR ITEM 2 ABOVE, COLUMN A MUST AGREE WITH TOTAL OF COLUMNS B, C, AND D.

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

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SCHEDULE OF PATIENT CARE STATISTICS

NAME OF FACILITY St. Cabrini Nursing Home

PATIENT AMBULATORY STATUS AS OF LAST WEEK OF REPORT PERIOD

RECORD NO. 11 CONT'D.

URSING HOMES	NONE	PARTIAL	FULL	TOTAL
A. REQUIRE ASSISTANCE IN WALKING............	(68) 44	(72) 74	(76) 74	(80) 192
B. REQUIRE ASSISTANCE IN EATING ,,..............	(84) 77	(88) 88	(92) 27	(96) 192

RECORD NO. 12

C. REQUIRE ASSISTANCE IN BATHING AND PERSONAL CLEANING..............................	(12) 26	(16) 111	(20) 55	(24) 192
D. REQUIRE ASSISTANCE IN BREATHING............	(28) 191	(32) 1	(36)	(40) 192
E. REQUIRE ASSISTANCE WITH DRESSING...........	(44) 49	(48) 95	(52) 48	(56) 192
F. REQUIRE ASSISTANCE WITH CORRESPONDENCE.....	(60) 56	(64) 68	(68) 68	(72) 192
G. REQUIRE ASSISTANCE WITH MEDICATION AND TREATMENTS ADMINISTERED IN ACCORDANCE WITH PHYSICIANS' ORDERS..........................	(76) 10	(80) 12	(84) 170	(88) 192
H. REQUIRE ASSISTANCE WITH RUB AND MASSAGE....	(92) 19	(96) 26	(100) 147	(104) 192

PATIENT AMBULATORY STATUS AS OF LAST WEEK OF REPORT PERIOD

RECORD NO. 11 CONT'D.

LTH RELATED FACILITIES	NONE	PARTIAL	FULL	TOTAL
A. REQUIRE ASSISTANCE IN WALKING............	(68)	(72)	(76)	(80)
B. REQUIRE ASSISTANCE IN EATING..............	(84)	(88)	(92)	(96)

RECORD NO. 12

C. REQUIRE ASSISTANCE IN BATHING AND PERSONAL CLEANING..............................	(12)	(16)	(20)	(24)
D. REQUIRE ASSISTANCE IN BREATHING............	(28)	(32)	(36)	(40)
E. REQUIRE ASSISTANCE WITH DRESSING...........	(44)	(48)	(52)	(56)
F. REQUIRE ASSISTANCE WITH CORRESPONDENCE.....	(60)	(64)	(68)	(72)
G. REQUIRE ASSISTANCE WITH MEDICATION AND TREATMENTS ADMINISTERED IN ACCORDANCE WITH PHYSICIANS' ORDERS..........................	(76)	(80)	(84)	(88)
H. REQUIRE ASSISTANCE WITH RUB AND MASSAGE....	(92)	(96)	(100)	(104)

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

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NAME OF FACILITY St. Cabrini Nursing Home

LIST OF
ADMINISTRATIVE STAFF

ANALYSIS OF EXECUTIVE DIRECTORS, ADMINISTRATORS, COMPTROLLERS, DIRECTOR OF NURSING AND DEPARTMENT HEAD COMPENSATION.

NAME	TITLE	HOURS WORKED PER WEEK	COMPENSATION	
			SALARY	FRINGES
1. Raphael Cubisino	Associate Administrator	37.5	33,453	
2. Frank Quatromani, MD	Assistant Medical Director	18	19,620	
3. Phyllis Goodwin, RN	Director of Nursing	37.5	19,197	
4. Janet Malang, RN	Director of Patient Care	37.5	13,414	
5. Jessie Dillworth, RN	Director of Patient Care	37.5	4,986	
6. Howard Hunt	Director of Bldgs & Gnds.	37.5	22,748	
7. Nancy Quinn	Food Service Manager	37.5	9,243	
8. Juliana Manlapaz	Food Service Manger	37.5	5,527	
9. Gladys Nieves	Director of Housekeeping	37.5	11,735	
10. Margaret Carter	Medical Records Librarian	37.5	19,312	
11. Rosanne Hyde	Director of Physical Therpay	15	7,185	
12. Louis Ballas	Director of Activities	37.5	11,792	
13. Sr. Ignatius Mallaun	Business Office Manager	37.5	20,496	
14. Anne O'Brien	Director of Volunteers	37.5	11,377	
15. Jeanne Spacek	Director of Social Service	37.5	15,797	
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

SCHEDULE OF SUPPLEMENTAL
COST INFORMATION

NAME OF FACILITY St. Cabrini Nursing Home

1. PRESCRIPTION DRUGS:

A. DO YOU OPERATE A PHARMACY OR DRUG ROOM LICENSED BY THE STATE BOARD OF PHARMACY AND/OR APPROVED BY THE DEPARTMENT OF HEALTH? ☒ YES ☐ NO

B. ARE THE COSTS OF ANY PRESCRIPTION DRUGS INCLUDED IN THE STATEMENT OF EXPENDITURES?
☒ YES ☐ NO
IF 'YES', DID THE PRESCRIPTION DRUG COSTS REPORTED INCLUDE PRESCRIPTION DRUGS PROVIDED TO PUBLIC CHARGE PATIENTS, E.G. MEDICAID PATIENTS? ☒ YES ☐ NO

2. ARE THE COSTS OF ANY OF THE FOLLOWING ANCILLARY SERVICES INCLUDED IN THE STATEMENT OF EXPENSE

	ARE COSTS OF SERVICES INCLUDED?		CHECK IF PROVIDED TO MEDICAID PATIENTS	
	YES	NO	YES	NO
A. PHYSICAL THERAPY	X		X	
B. OCCUPATIONAL THERAPY	X		X	
C. OXYGEN	X		X	
D. DENTAL	X		X	
E. SPEECH PATHOLOGY	X		X	
F. AUDIOLOGY		X		X
G. PODIATRY	X		X	
H. SPECIAL DUTY NURSES		X		X
I. PHYSICIAN'S SERVICES	X		X	

3. LIST BELOW THE DETAILS OF THE SALARIES INCLUDED UNDER OTHER ADMINISTRATIVE (PAGE 21, LINE A4)

JOB DESCRIPTION	NUMBER OF EMPLOYEES	SALARY	
		NURSING HOME	H.R.F.
A.			
B.			
C.			
D.			
E.			
F.			
H.			
I. TOTAL (MUST AGREE WITH PAGE 21, LINE A4)		223,649	

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

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SCHEDULE OF SUPPLEMENTAL
COST INFORMATION

NAME OF FACILITY St. Cabrini Nursing HOme

LIST BELOW THE DATA INDICATED RELATIVE TO ALL FEES INCLUDED IN THE STATEMENT OF EXPENDITURES FOR PROFESSIONAL SERVICES RENDERED (E.G. ACCOUNTING, LEGAL, MEDICAL, THERAPY SERVICES, ETC.):

NAMES TO WHOM FEES WERE PAID	AMOUNT OF FEES FOR YEAR		EXPLANATION OF SERVICES RENDERED	LINE REPORTED ON PAGES 21-23
	N.H.	H.R.F.		
A. Coopers & Lybrand	7,000		Accounting	21B4
B. Schneider, Kaufman & Sherman	3,000		Legal	21B5
C. Patricia Zimka	620		EKG	23B59
D.				
E.				
F.				
G.				
H.				
.				
J.				
K.				
L.				
M.				
N.				
O.				
P.				
Q.				
R.				
S.				
T.				
.				
V.				

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

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SCHEDULE O EPRECIATION

NAME OF FACILITY St. Cabrini Nursing Home

BE SPECIFIC IN ITEMIZING DEPRECIABLE ITEMS. IF NECESSARY ATTACH ITEMIZED LIST. DEPRECIABLE ITEMS ARE TO BE LISTED UNDER THE PROPER HEADING. USE WHOLE NUMBERS ONLY.

DESCRIPTION OF PROPERTY	DATE OF ACQUISITION	HISTORICAL COST (EXCLUSIVE OF LAND)	LESS: SALVAGE VALUE	COST TO BE DEPRECIATED	ACCUM. DEPR. TO BEGINNING OF YEAR'S OPERATION	METHOD OF COMPUTING DEPRECIATION (1)	RATE (%)	DEPRECIATION FOR THIS YEAR
(A) LAND IMPROVEMENTS:	1973	36,160						
								None
SUBTOTAL (LAND IMPROVEMENTS)-(MUST AGREE WITH PAGE 22, LINE B34)...								None
(B) BUILDINGS & BUILDING IMPROVEMENTS:								
28A Building	1973 1975	4,070,385 28,713		4,070,385 28,713	148,913 -0-	St. Line St. Line	2½ 2½	97,831 359
Building Equipment	1973	2,478,432		2,478,432	184,573	St. Line	5	122,970
28A Bldg. Equipment	1975	2,101		2,101	-0-	St. Line	5	69
28A Other Development Costs	1973	1,103,906		1,103,906	55,485	St. Line	3½	37,883
SUBTOTAL (BUILDINGS AND BUILDING IMPROVEMENTS) —(MUST AGREE WITH PAGE 22, LINE B35).......								259,112
(C) NON-MOVABLE EQUIPMENT:								
SUBTOTAL (NON-MOVABLE EQUIPMENT)-(MUST AGREE WITH PAGE 22, LINE B36)........								

1. THE ON [illegible] ATION METHOD ACCEPTABLE IS STRAIGHT-LINE.

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NYS DEPARTMENT OF HEALTH
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SCHEDULE OF DEPI IATION

NAME OF FACILITY St. Cabrini Nursing Home

BE SPECIFIC IN ITEMIZING DEPRECIABLE ITEMS. IF NECESSARY ATTACH ITEMIZED LIST. DEPRECIABLE ITEMS ARE TO BE LISTED UNDER THE PROPER HEADING. USE WHOLE NUMBERS ONLY.

DESCRIPTION OF PROPERTY	DATE OF ACQUISITION	HISTORICAL COST	LESS: SALVAGE VALUE (1)	COST TO BE DEPRECIATED	ACCUM. DEPR. TO BEGINNING OF YEAR'S OPERATION	METHOD OF COMPUTING DEPRECIATION (2)	RATE (%)	DEPRECIATION FOR THIS YEAR
(D) MOVABLE EQUIPMENT: 1. MOTOR VEHICLES.	1975	6,546		6,546	-0-	St. Line	25	818
2. OTHER THAN MOTOR VEHICLES.								
28A Group II Equipment	1973	225,686		225,686	33,364	St. Line	10	22,569
Not 28A Group II Equipment	1974	17,153		17,153	858	St. Line	10	1,715
	1975	6,477		6,477	-0-	St. Line	10	324
28A Group III Equipment	1973	72,223		72,223	22,581	St. Line	20	13,670
Not 28A Group III Equipment	1973	6,213		6,213	1,864	St. Line	20	1,244
	1974	10,324		10,324	1,032	St. Line	20	2,065
	1975	16,988		16,988	-0-	St. Line	20	1,698
AGREE WITH PAGE 22, LINE B37)....								44,103

1. THIS COLUMN WILL BE BLANK FOR ANY ITEMS FOR WHICH THE DECLINING BALANCE METHOD IS USED.
2. DEPRECIATION METHODS ACCEPTABLE ARE (1) STRAIGHT-LINE AND (2) DECLINING BALANCE AND (3) SUM OF THE YEAR'S DIGITS,

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SCHEDULE OF AI TIZATION

NYS DEPARTMENT OF HEALTH

OPERATING CERTIFICATE NO. 502-5300 NAME OF FACILITY St. Cabrini Nursing Home

ITEMS MUST BE AMORTIZED USING STRAIGHT-LINE METHOD. USE WHOLE NUMBERS ONLY.

DESCRIPTION	DATE OF ACQUISITION	LENGTH OF AMORTIZATION	COST TO BE AMORTIZED	ACCUM. AMORT. TO BEGINNING OF YEAR'S OPERATION	BASIS FOR COMPUTING AMORTIZATION*	RATE (%)	AMORTIZATION FOR THIS YEAR
(A) ORGANIZATION EXPENSE:							
		Not Applicable					
					SUBTOTAL (ORGANIZATION EXPENSE)		
(B) MORTGAGE EXPENSE:							
		~~Not Applicable~~					
					SUBTOTAL (MORTGAGE EXPENSE)		
(C) LEASEHOLD IMPROVEMENTS & OTHER (SPECIFY)		Not Applicable					
					SUBTOTAL (LEASEHOLD IMPROVEMENTS & OTHER)		

* SPECIFY WHICH OF THE FOLLOWING USED:

(A) MINIMUM OF 5 YEARS OR 60 MONTHS;
(B) LIFE OF MORTGAGE; OR,
(C) REMAINING LIFE OF LEASE OR ACTUAL LIFE IF OWNED BY RELATED PARTY.

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BALANCE SHEET

NAME OF FACILITY St. Cabrini Nursing Home

USE WHOLE NUMBERS ONLY

Unrestricted ~~Current~~ FUNDS:

ASSETS:

1.	CASH		$ 61,775
2.	INVESTMENTS		
	ACCOUNTS RECEIVABLE:		
3.	PATIENTS	$ 1,422,496	
4.	LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	253,000	
5.	LINE 3 LESS LINE 4		1,169,496
6.	OTHER	$ 629,389	
7.	LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS		
8.	LINE 6 LESS LINE 7		629,389
9.	ACCRUED INTEREST RECEIVABLE		3,301
10.	INVENTORIES		58,771
11.	PREPAID INSURANCE		468
12.	OTHER PREPAID EXPENSES		3,952
13.	OTHER GENERAL FUND ASSETS (SPECIFY) Land & Land Improvements		246,160
14.	Property Plant & Equipment at cost net of accumulated		
15.	depreciation of 755,814		7,289,333
16.			
17.	DUE FROM OTHER FUNDS		
18.	TOTAL CURRENT FUND ASSETS (LINES 1 THROUGH 17)		$ 9,462,645

LIABILITIES, RESERVES AND CAPITAL:

19.	ACCOUNTS PAYABLE (Includes $740,007 due to affiliates)	$ 745,221
20.	SALARIES, WAGES AND FEES PAYABLE	82,957
21.	WITHHOLDING AND SOCIAL SECURITY TAXES PAYABLE	24,412
22.	NOTES AND LOANS PAYABLE	
23.	ACCRUED EXPENSES PAYABLE	4,893
24.	ADVANCE PAYMENTS ON PATIENTS ACCOUNTS	
25.	~~Deferred Income~~ Current portion of Mortgage payable	40,000
26.	OTHER GENERAL FUND LIABILITIES (SPECIFY) Patients Personal Funds	14,500
27.	Accrued interest payable on mortgage	179,489
28.	NYSHFA mortgage payable, less mortgage loand receivable $80,295	8,669,705
29.	TEMPORARY FUND BALANCES	
30.	DUE TO OTHER FUNDS	
31.	GENERAL FUND BALANCE (Deficit) Unrestricted	(298,562)
32.	TOTAL ~~Current~~ FUND LIABILITIES, RESERVES AND CAPITAL (LINES 19 THROUGH 31)	$ 9,462,645

PLANT FUNDS:

ASSETS:

33.	LAND		$
34.	BUILDINGS	$	
35.	LESS: ACCUMULATED DEPRECIATION ON BUILDINGS		
36.	LINES 34 LESS 35		
37.	EQUIPMENT	$	
38.	LESS: ACCUMULATED DEPRECIATION OF EQUIPMENT		
39.	LINES 37 LESS 38		
40.	MINOR EQUIPMENT (NON-DEPRECIABLE)		
41.	PLANT ASSETS UNDER CONSTRUCTION		
42.	PLANT FUND CASH AND INVESTMENTS		
43.	OTHER PLANT FUND ASSETS (SPECIFY)		
44.			
45.	DEPRECIATION FUND CASH AND INVESTMENTS		
46.	DUE FROM OTHER FUNDS		
47.	TOTAL PLANT FUND ASSETS (LINES 33 THROUGH 46)		$

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BALANCE SHEET

NAME OF FACILITY St. Cabrini Nursing Home

USE WHOLE NUMBERS ONLY

PLANT FUNDS (CONTINUED):

LIABILITIES, RESERVES AND CAPITAL:

48. BONDS AND LOANS PAYABLE............ $
49. MORTGAGES PAYABLE............
50. PLANT IMPROVEMENT AND REPLACEMENT LIABILITIES............
51. OTHER PLANT FUND LIABILITIES (SPECIFY)
52
53.
54. DUE TO OTHER FUNDS............
55. DEPRECIATION FUND............
56. RESERVES FOR PLANT IMPROVEMENT............
57. CAPITAL-INVESTED IN PLANT............

58. TOTAL PLANT LIABILITIES, RESERVES AND CAPITAL (LINES 48 THROUGH 57).... $

ENDOWMENT FUNDS:

ASSETS:

59. CASH............ $
60. INVESTMENTS............
61. OTHER ENDOWMENT FUND ASSETS (SPECIFY)
62.
63. DUE FROM OTHER FUNDS............

64. TOTAL ENDOWMENT FUND ASSETS (LINES 59 THROUGH 63)............ $

LIABILITIES AND PRINCIPAL:

65. DUE TO OTHER FUNDS............ $
66. OTHER ENOWMENT FUND LIABILITIES (SPECIFY)
67.
68. PRINCIPAL - FUNDS FUNCTIONING AS ENDOWMENTS............
69. PRINCIPAL - ENDOWMENT FUND FOR GENERAL PURPOSES............
70. PRINCIPAL - ENDOWMENT FUNDS FOR RESTRICTED PURPOSES............

71. TOTAL ENDOWMENT FUND LIABILITIES AND PRINCIPAL (LINES 65 THROUGH 70)... $

Restricted Funds		
Mortgage Repayment Escrow Fund		
Cash	$ 40,199	
Investment at Cost	89,442	
Fund Balance		$129.641
Total	129,641	$129,641
Operating Escrow Fund		
Cash	37,022	
Investments at Cost	476,952	
Fund Balance		513,974
Total	513,974	513,974
Equity Escrow Fund		
Cash	5,147	
Investment at Cost	49,671	
Fund Balance		54,818
Total	$ 54,818	$ 54,818

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CHANGES IN FUND BALANCE

NAME OF FACILITY St. Cabrini Nursing Home

USE WHOLE NUMBERS ONLY

	GENERAL FUND	Mortgage Repayment Escrow Fund	Operating Escrow Fund	Equity Escrow Fund
1. BALANCE AT BEGINNING OF PERIOD	525,165	129,912	212,112	56,026
ADDITIONS:				
2. EXCESS OF REVENUE OVER EXPENDITURES*				
3. PROVISION FOR DEPRECIATION CREDITED TO GENERAL FUND				
4. GRANTS, LEGACIES AND BEQUESTS RECEIVED				
5. INCOME FROM INVESTMENTS		8,490	17,744	2,561
6. GAIN FROM INVESTMENTS SOLD OR REDEEMED				
7. TRANSFERS FROM OTHER FUNDS	436,393	380,989	326,992	
8. OTHER ADDITIONS (SPECIFY)				
9.				
10.				
11. BEGINNING BALANCE PLUS ADDITIONS	961,558	519,391	556,848	58,587
DEDUCTIONS:				
12. EXCESS OF EXPENDITURES OVER REVENUE*	552,139			
13. PROVISION FOR DEPRECIATION TRANSFERRED FROM GENERAL FUND				
14. LOSS FROM INVESTMENTS SOLD OR REDEEMED				
15. TRANSFERS TO OTHER FUNDS	707,981		42,874	3,769
16. PROVISION FOR DEPRECIATION CHARGED TO PLANT				
1 OTHER DEDUCTIONS (SPECIFY)				
18. Payment of mortgage interest & principle		389,750		
19. TOTAL DEDUCTIONS	1,317,120	389,750	42,874	3,769
20. BALANCE AT END OF PERIOD	(298,562)	129,641	513,974	54,818

A. TOTAL REVENUE (PAGE 20, ITEM F)	$ 4,290.332
B. TOTAL EXPENDITURES PER PROVIDER'S AUDITED STATEMENT (PAGE 37, LINE 1)	4,842,371
C. NET INCOME OR DEFICIT (LINES A MINUS B)	$ (552,139)

RECORD NO. 14

NOT AVAILABLE

ANALYSIS OF 'A' ABOVE (TOTAL REVENUE)

		NURSING HOMES		HEALTH RELATED FACILITIES
MEDICAID:				
FROM SOCIAL SERVICES	(12)		(12)	
FROM SOCIAL SECURITY	(20)		(20)	
FROM OTHER SOURCES	(28)		(28)	
MEDICARE	(36)		(36)	
PRIVATE PATIENTS	(44)		(44)	
ALL OTHER	(52)		(52)	
TAL	(60)		(60)	

USE WHOLE NUMBERS ONLY

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NAME OF FACILITY St. Cabrini Nursing Home

SCHEDULE OF FUNDED DEPRECIATION

USE WHOLE NUMBERS ONLY

	AMOUNT
1. AMOUNT OF CASH DISBURSED FOR CAPITAL EXPENDITURES DURING THE YEAR EXCLUSIVE OF BORROWED FUNDS FROM OUTSIDE SOURCES. (EXPENDITURES NOT INCLUDED IN THE STATEMENT OF EXPENDITURES, PAGES 21 THROUGH 23)..	$ 29,532
2. PRINCIPAL PORTION OF PAYMENTS MADE DURING THE YEAR TO AMORTIZE INDEBTEDNESS RELATED TO CAPITAL ITEMS..................	$ 40,000
3. NET CHANGE IN THE BALANCE IN DEPRECIATION FUND DURING THE YEAR. (THIS REFERS TO MONIES SET ASIDE DURING THE PERIOD AND NOT TO THE DEPRECIATION RESERVE ACCOUNT). (INCREASE OR DECREASE IN YEAR-END BALANCE AS COMPARED WITH BALANCE AT BEGINNING OF YEAR. SHOW DECREASE IN RED.)......................	$
4. TOTAL AMOUNT OF BOTH FUNDED DEPRECIATION AND CAPITAL EXPENDITURES DURING YEAR. (IF ITEM 3 IS AN INCREASE IT IS ADDED TO AND IF A DECREASE IT IS SUBTRACTED FROM THE SUM OF ITEMS 1 AND 2 TO DETERMINE THE MAXIMUM DEPRECIATION THAT MAY BE ALLOWED.)..	$ 69,532

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300 | NAME OF FACILITY St. Cabrini Nursing Home

USE WHOLE NUMBERS ONLY
NEGATIVE NUMBERS MUST BE BRACKETTED ( )

RECORD NO. 15

		TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
		A	B	C	D
A. PATIENT REVENUE:					
1. ROOM, BOARD AND ROUTINE CARE	(12)		5033736		
2. OTHER PATIENT REVENUE (DETAIL BELOW BY TYPE OF SERVICE):					
(a) DRUGS	(20)		54333		
(b) MEDICAL SUPPLIES	(28)		243		
(c) PHYSICAL THERAPY	(36)				
(d) OTHER (SPECIFY) LAB, X-RAY, EKG, ETC.	(44)		150284		
(e) TOTAL OTHER PATIENT REVENUE (SUM OF LINES 2(a) THROUGH 2(d))	(52)		204860		
3. TOTAL PATIENT REVENUE (SUM OF LINES A1 AND A2(e))	(60)		5238596		
B. ALLOWANCES AND DEDUCTIONS: (IF APPLICABLE)					
1. (SPECIFY) Patient Allowances	(68)		972541		
2.	(76)				
3.	(84)				
4. TOTAL ALLOWANCES AND DEDUCTIONS (SUM OF LINES B1 THROUGH B3)	(92)		972541		
C. NET REVENUE FROM SERVICES TO PATIENTS (LINE A3 MINUS B4)	(100)		4266055		

RECORD NO. 16

D. AUXILIARY REVENUE:					
1. RENTAL OF LIVING QUARTERS	(12)				
2. EMPLOYEES' MEALS	(20)		6450		
3. LAUNDRY SERVICES TO EMPLOYEES AND OTHER	(28)				
4. SUPPLIES SOLD TO OTHER THAN PATIENTS	(36)				
5. GUEST AND SPECIAL NURSES' MEALS	(44)				
6. SPECIAL NURSES' FEES	(52)				
7. TELEPHONE INCOME FROM PATIENTS AND OTHERS	(60)		456		
8. MEDICAL ABSTRACT FEES, TRANSCRIPTS, ETC.	(68)				
9. DISCOUNTS ON PURCHASES	(76)		3733		
10. DONATED COMMODITIES	(84)				
11. BARBER AND BEAUTY SHOPS	(92)				
12. GIFT SHOPS	(100)				

RECORD NO. 17

13. TELEVISION RENTALS	(12)				
14. V[illegible] CONTRIBUTED SERVICES (RELIGIOUS	(20)				

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home

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STATEMENT OF [illegible]ENUE

USE WHOLE NUMBERS ONLY
NEGATIVE NUMBERS MUST BE BRACKETTED ( )

RECORD NO. 1[illegible] (CONT'D)

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
D. AUXILIARY REVENUE (CONT'D.):				
15. SALE OF SCRAP ....(28)				
16. SALE OF ARTICLES FROM ACTIVITIES PROGRAM ....(36)				
17. OTHER (SPECIFY) ____ ...(44)				
18. ____ ...(52)				
19. ____ ...(60)				
20. ____ ...(68)				
21. TOTAL AUXILIARY REVENUE (SUM OF LINES D1 THROUGH D20) ....(76)		10639		

RECORD NO. 18

E. SUPPLEMENTARY REVENUE:				
1. CONTRIBUTIONS ....(12)				
2. INCOME FROM INVESTMENTS - GENERAL FUND ....(20)		1629		
3. INCOME FROM INVESTMENTS - OTHER (SPECIFY) ____ ...(28)				
4. NYSHFA ...(36)		12009		
5. OTHER (SPECIFY) ____ ...(44)				
6. ____ ...(52)				
7. TOTAL SUPPLEMENTARY REVENUE (SUM OF LINES E1 THROUGH E6) ....(60)		13638		
F. TOTAL REVENUE (SUM OF LINES C, D21, AND E7) ....(68)		4290332		

NOT AVAILABLE

RECORD NO. 19

G. ANALYSIS OF NET PATIENT REVENUE:				
1. MEDICAID NET REVENUE ....(12)				
2. MEDICARE NET REVENUE:				
(a) PART A ....(20)				
(b) PART A - FINAL SETTLEMENT ....(28)				
(c) PART B ....(36)				
(d) PART B - FINAL SETTLEMENT ....(44)				
(e) TOTAL MEDICARE NET REVENUE (SUM OF LINES 2(a) THROUGH 2(d)) ....(52)				
3. ALL OTHER NET PATIENT REVENUE:				
(a) (SPECIFY) ____ ...(60)				
(b) ____ ...(68)				
(c) ____ ...(76)				
(d) ____ ...(84)				
(e) TOTAL ALL OTHER NET PATIENT REVENUE (SUM OF LINES 3(a) THROUGH 3(d)) ....(92)				
4. TOT[illegible] PATIENT REVENUE (SUM OF LINES G1, G2(e), - (MUST AGREE WITH PAGE 19, LINE C).(100)				

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

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STATEMENT OF EXPENDITURES

NAME OF FACILITY St. Cabrini Nursing Home

RECORD NO. 20

USE WHOLE NUMBERS ONLY

		TOTAL EXPENSES A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
A. SALARIES AND WAGES:					
1. OPERATOR'S SERVICES, PAID OR IMPUTED	(12)				
2. ADMINISTRATOR(S) SALARY	(20)		10235		
3. ASSISTANT ADMINISTRATOR(S)	(28)		33453		
4. OTHER ADMINISTRATIVE (E.G. CLERICAL - SPECIFY ON PAGE 10, ITEM 3)	(36)		223649		
5. DIETARY SERVICE	(44)		304867		
6. LAUNDRY SERVICE	(52)				
7. HOUSEKEEPING	(60)		143620		
8. REPAIRS AND MAINTENANCE	(68)		130318		
9. PROTECTIVE SERVICES	(76)		37908		
10. BARBER AND BEAUTICIAN	(84)				
11. PROFESSIONAL CARE OF PATIENTS (SPECIFY ON PAGE 24, ITEM A)	(92)		1813140		
12. OTHER (SPECIFY) ______	(100)		10314		

RECORD NO. 21

		A	B	C	D
13. TOTAL SALARIES AND WAGES (SUM OF LINES A1 THROUGH A12)	(12)		2707504		
B. EXPENDITURES OTHER THAN SALARIES: ADMINISTRATIVE AND GENERAL:					
1. EMPLOYEE HEALTH AND WELFARE BENEFITS (SPECIFY ON PAGE 26, ITEM H)	(20)		238750		
2. INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT (SPECIFY ON PAGE 26, ITEM I)	(28)				
3. BAD DEBTS	(36)		138000		
4. ACCOUNTING AND AUDITING	(44)		7000		
5. LEGAL (SPECIFY ON PAGE 26, ITEM J)	(52)		3000		
INSURANCE (EXCEPT PROPERTY)					
6. MALPRACTICE	(60)				
7. GENERAL LIABILITY	(68)		3244		
8. OTHER (SPECIFY ON PAGE 26, ITEM K)	(76)				
9. OFFICE SUPPLIES	(84)		3382		
10. TELEPHONE AND TELEGRAPH	(92)		28547		
11. AMORTIZATION OF ORGANIZATIONAL EXPENSES	(100)				

RECORD. NO. 22

		A	B	C	D
12. INDUSTRIAL APPRAISAL (SPECIFY PURPOSE)	(12)				
13. UNINCORPORATED BUSINESS TAX OR CORPORATE INCOME TAX	(20)				

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NYS DEPARTMENT OF HEALTH
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STATEMENT OF EXPENDITURES

RECORD NO. 22 (CONT'D.)

USE WHOLE NUMBERS ONLY

		TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
B. EXPENDITURES OTHER THAN SALARIES (CONT'D.)					
ADMINISTRATIVE AND GENERAL:					
14. TRAVEL AND ENTERTAINMENT (SPECIFY ON PAGE 27, ITEM L)	(28)		6723		
15. OTHER (SPECIFY ON PAGE 27, ITEM M)	(36)		52187		
16. TOTAL ADMINISTRATIVE AND GENERAL (SUM OF LINES B1 THROUGH B15)	(44)		480833		
DIETARY:					
17. FOOD	(52)		230711		
18. NON-FOOD SUPPLIES	(60)		50281		
19. DIETARY CONSULTANT	(68)				
20. OTHER (SPECIFY)______	(76)				
21. TOTAL DIETARY (SUM OF LINES B17 THROUGH B20)	(84)		280992		

RECORD NO. 23

LAUNDRY AND LINEN:					
22. SUPPLIES	(12)		119629		
23. OTHER (SPECIFY)______	(20)				
24. TOTAL LAUNDRY AND LINEN (SUM OF LINES B22 AND B23)	(28)		119629		
HOUSEKEEPING:					
25. SUPPLIES	(36)		27218		
26. OTHER (SPECIFY)______	(44)				
27. TOTAL HOUSEKEEPING (SUM OF LINES B25 AND B26)	(52)		27218		
MAINTENANCE AND OPERATION OF PLANT:					
28. REPAIRS AND MAINTENANCE	(60)		44690		
29. HEAT	(68)		1868		
30. LIGHT AND POWER	(76)		159792		
31. WATER AND SEWER	(84)		10506		
32. OTHER (SPECIFY)______	(92)				
33. TOTAL MAINTENANCE AND OPERATION OF PLANT (SUM OF LINES B28 THROUGH B32)	(100)		216856		

RECORD NO. 24

PROPERTY EXPENDITURES:					
DEPRECIATION:					
34. LAND IMPROVEMENTS (SPECIFY ON PAGE 12, ITEM A)	(12)				
35. BUILDINGS AND BUILDINGS IMPROVEMENTS (SPECIFY ON PAGE 12, ITEM B)	(20)		259112		
36. NON-MOVABLE EQUIPMENT (SPECIFY ON PAGE 12, ITEM C)	(28)				
37. MOVABLE EQUIPMENT (SPECIFY ON PAGE 13, ITEM D)	(36)		44103		
38. AMORTIZATION OF LEASEHOLD IMPROVEMENTS	(44)				

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NYS DEPARTMENT OF HEALTH

OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home,

USE WHOLE NUMBERS ONLY

RECORD NO. 24 CONT'D.

			TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
B.	EXPENDITURES OTHER THAN SALARIES (CONT'D.): PROPERTY EXPENDITURES:					
	INTEREST:					
39.	BUILDINGS, LAND IMPROVEMENTS, AND NON-MOVABLE EQUIPMENT (SPECIFY ON PAGE 28, ITEM N)	(52)		59558		
40.	MOVABLE EQUIPMENT (SPECIFY ON PAGE 28, ITEM O)	(60)				
41.	INSURANCE ON PROPERTY	(68)				
42.	REAL ESTATE TAXES	(76)				
43.	OCCUPANCY TAX	(84)				

RECORD NO. 25

			A	B	C	D
	RENT:					
44.	LAND	(12)				
45.	BUILDINGS AND NON MOVABLE EQUIPMENT	(20)				
46.	MOVABLE EQUIPMENT - MOTOR VEHICLES	(28)				
47.	MOVABLE EQUIPMENT - ALL OTHER	(36)				
48.	AMORTIZATION OF MORTGAGE EXPENSES	(44)				
49.	OTHER (SPECIFY)	(52)				
50.	TOTAL PROPERTY EXPENDITURES (SUM OF LINES B34 THROUGH B49)	(60)		902773		

RECORD NO. 26

			A	B	C	D
	PROFESSIONAL CARE OF PATIENTS:					
51.	PRESCRIPTION DRUGS	(12)		33512		
52.	MEDICINE CABINET DRUGS	(20)		8504		
53.	MEDICAL SUPPLIES	(28)				
54.	LABORATORY	(36)		13054		
55.	X-RAY	(44)		24185		
56.	MEDICAL RECORDS	(52)				
57.	AMBULANCE	(60)				
58.	OXYGEN	(68)		1268		
59.	MEDICAL AND OTHER PROFESSIONAL FEES (SPECIFY ON PAGE 28, ITEM P)	(76)		620		
60.	OTHER (SPECIFY) Prof. Dept. Supplies & Exp.	(84)		25523		
61.	TOTAL PROFESSIONAL CARE OF PATIENTS (SUM OF LINES B51 THROUGH B60)	(92)		106666		
62.	TOTAL EXPENDITURES OTHER THAN SALARIES (SUM OF LINES B16, B21, B24, B27, B33, B50 AND B61)	(100)		2134967		

RECORD NO. 27

			A	B	C	D
63.	TOTAL EXPENDITURES (SUM OF LINES A13 AND B62)	(12)		4842471		

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home

24 [illegible] 44 SUPPLEMENTAL SCHEDULE TO STAT[illegible] EX[illegible]ITURES

USE WHOLE NUMBERS ONLY

RECORD NO. 27 (CONT'D)

	TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY
	A	B	C	D
A. PROFESSIONAL CARE OF PATIENTS:				
1. NURSING SERVICE:				
(a) ~~DIRECTOR OF~~ Administration NURSING.....(20)		157659		
(b) REGISTERED NURSES.....(28)		717855		
(c) LICENSED PRACTICAL NURSES.....(36)				
(d) AIDES AND ATTENDANTS.....(44)		610100		
2. OCCUPATIONAL THERAPY (SPECIFY ON PAGE 24, ITEM B).(52)		8009		
3. ACTIVITIES PROGRAM (SPECIFY ON PAGE 24, ITEM C)...(60)		52944		
4. PHYSICAL THERAPY (SPECIFY ON PAGE 25, ITEM D).....(68)		56792		
5. SPEECH PATHOLOGY (SPECIFY ON PAGE 25, ITEM E).....(76)		2695		
6. SOCIAL SERVICE WORKERS.....(84)		41977		
7. PHYSICIANS (SPECIFY ON PAGE 25, ITEM F).....(92)		109923		
8. AUDIOLOGY (SPECIFY ON PAGE 25, ITEM G).....(100)				

RECORD NO. 28

	A	B	C	D
9. PODIATRISTS.....(12)				
10. DENTISTS.....(20)				
11. LABORATORY TECHNICIANS.....(28)		2464		
12. RADIOLOGIST/RADIOLOGY TECHNICIANS.....(36)				
13. MEDICAL RECORDS PERSONNEL.....(44)		29108		
14. PHARMACISTS.....(52)		23614		
15. OTHER MEDICAL TECHNICIANS.....(60)				
16. OTHER (SPECIFY)_____.....(68)				
17. TOTAL PROFESSIONAL CARE OF PATIENTS (MUST AGREE WITH PAGE 21, LINE A11).....(76)		1813140		
B. OCCUPATIONAL THERAPY:				
1. PATIENT OCCUPATIONAL THERAPISTS.....(84)		8009		
2. CERTIFIED THERAPIST ASSISTANTS.....(92)				
3. AIDES.....(100)				

RECORD NO. 29

	A	B	C	D
4. OTHER (SPECIFY)_____...(12)				
5. TOTAL OCCUPATIONAL THERAPY (MUST AGREE WITH PAGE 24, LINE A2).....(20)		8009		
C. ACTIVITIES PROGRAM:				
1. QUALIFIED ACTIVITIES DIRECTOR.....(28)		25788		
2. ACTING ACTIVITIES DIRECTOR.....(36)				
3. ACTIVITIES AIDES.....(44)				

HE-2V (2/76)

CF 44 SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

NYS DEPARTMENT OF HEALTH

OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home

RECORD NO. 29 (CONT'D.)

USE WHOLE NUMBERS ONLY

		TOTAL A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
C. ACTIVITIES PROGRAM:					
5. OTHER (SPECIFY) Secretary	(60)		3635		
6. TOTAL ACTIVITIES PROGRAM (MUST AGREE WITH PAGE 24, LINE A3)	(68)				
D. PHYSICAL THERAPY:					
1. PATIENT PHYSICAL THERAPISTS	(76)		37599		
2. CERTIFIED THERAPIST ASSISTANTS	(84)				
3. AIDES	(92)		14693		
4. OTHER (SPECIFY) Consultant	(100)		4500		

RECORD NO. 30

5. TOTAL PHYSICAL THERAPY (MUST AGREE WITH PAGE 24, LINE A4)	(12)		56792		
E. SPEECH PATHOLOGY:					
1. SPEECH PATHOLOGISTS	(20)		2695		
2. ASSISTANT SPEECH PATHOLOGISTS	(28)				
3. AIDES	(36)				
4. OTHER (SPECIFY)	(44)				
5. TOTAL SPEECH PATHOLOGY (MUST AGREE WITH PAGE 24, LINE A5)	(52)		2695		
F. PHYSICIANS:					
1. MEDICAL DIRECTOR	(60)		12469		
2. UTILIZATION REVIEW	(68)				
3. PATIENT CARE	(76)		97454		
4. OTHER (SPECIFY)	(84)				
5. TOTAL PHYSICIANS (MUST AGREE WITH PAGE 24, LINE A7)	(92)		109923		
G. AUDIOLOGY:					
1. AUDIOLOGISTS	(100)				

RECORD NO. 31

2. ASSISTANT AUDIOLOGISTS	(12)				
3. AIDES	(20)				
4. OTHER (SPECIFY)	(28)				
5. TOTAL AUDIOLOGY (MUST AGREE WITH PAGE 24, LINE A8)	(36)				

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

SUPPLEMENTAL SCHEDULE TO STATEMENT OF PENDITURES

NAME OF FACILITY St. Cabrini Nursing Home

RECORD NO. 31 (CONT'D.)

USE WHOLE NUMBERS ONLY	TOTAL A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
H. EMPLOYEE HEALTH AND WELFARE BENEFITS:				
1. WORKMEN'S COMPENSATION....................(44)		16834		
2. DISABILITY INSURANCE....................(52)		(4582)		
3. UNEMPLOYMENT INSURANCE....................(60)				
4. SOCIAL SECURITY (F.I.C.A.)....................(68)		137077		
5. HEALTH INSURANCE....................(76)		57921		
6. LIFE INSURANCE....................(84)		6800		
7. PENSIONS....................(92)		4851		
8. UNIFORM ALLOWANCE....................(100)				
		RECORD NO. 32		
9. OTHER (SPECIFY) Miscellaneous...(12)		19849		
10. TOTAL EMPLOYEE HEALTH AND WELFARE BENEFITS (MUST AGREE WITH PAGE 21, LINE B1)....................(20)		238750		
I. INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT) (IDENTIFY LENDER AND RATE OF INTEREST):				
1. (SPECIFY)_______.......				
2. _______.......				
3. _______.......				
4. TOTAL INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT) - (MUST AGREE WITH PAGE 21, LINE B2).....				
J. LEGAL:				
1. ESTABLISHMENT....................(28)		3000		
2. LITIGATION - AGAINST STATE....................(36)				
3. LITIGATION - AGAINST OTHER THAN STATE....................(44)				
4. OTHER (SPECIFY)_______...(52)				
5. TOTAL LEGAL (MUST AGREE WITH PAGE 21, LINE B5)....(60)		3000		
K. OTHER INSURANCE (EXCEPT PROPERTY):				
1. UMBRELLA (BLANKET COVERAGE).......				
2. AUTOMOBILE.......				
3. OTHER (SPECIFY)_______.......				
4. TOTAL OTHER INSURANCE (EXCEPT PROPERTY) - (MUST AGREE WITH PAGE 21, LINE B8).......				

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

27 [illegible] 44 SUPPLEMENTAL SCHEDULE TO STATEMENT OF EX[illegible]DITURES

NAME OF FACILITY St. Cabrini Nursing Home

USE WHOLE NUMBERS ONLY

RECORD NO. 32 (CONT'D.)

		TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY
		A	B	C	D
L. TRAVEL AND ENTERTAINMENT:					
1. PATIENT TRAVEL AND ENTERTAINMENT	(68)				
2. CHRISTMAS PARTIES AND GIFTS - EMPLOYEES	(76)				
3. CHRISTMAS PARTIES AND GIFTS - PATIENTS	(84)				
4. AUTOMOBILE EXPENSES	(92)		6723		
5. EMPLOYEE TRAVEL	(100)				

RECORD NO. 33

		A	B	C	D
6. CONVENTIONS	(12)				
7. CONTINUING EDUCATION	(20)				
8. OTHER (SPECIFY)	(28)				
9.	(36)				
10.	(44)				
11. TOTAL TRAVEL AND ENTERTAINMENT (MUST AGREE WITH PAGE 22, LINE B14)	(52)		6723		
M. OTHER ADMINISTRATIVE AND GENERAL:					
1. ADVERTISING (HELP WANTED)	(60)				
2. ADVERTISING (TELEPHONE DIRECTORY)	(68)				
3. OTHER ADVERTISING (SPECIFY)	(76)				
4. CONTRIBUTIONS	(84)				
5. MEDICAL RECORDS	(92)		545		
6. CHAPLAIN AND OTHER RELIGIOUS	(100)		956		

RECORD NO. 34

		A	B	C	D
7. BARBER AND BEAUTY SUPPLIES	([illegible])				
8. POSTAGE	(20)		104		
9. DUES AND MEMBERSHIP FEES:	(28)		3568		
(a) NURSING HOME ASSOCIATION (REGULAR)	(36)				
(b) NURSING HOME ASSOCIATION (SPECIAL ASSESSMENTS)	(44)				
(c) OTHER (SPECIFY) Repairs	(52)				
(d)	(60)				
(e)	(68)				
10. OTHER (SPECIFY) Repairs	(76)		3103		
11. HFA Fees	(84)		31152		
12. Miscellaneous	(92)		12759		
13. TOTAL OTHER ADMINISTRATIVE AND GENERAL (MUST AGREE WITH PAGE 22, LINE B15)	(100)		52187		

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home

28 OF 44 SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY D
N. INTEREST - BUILDINGS, LAND IMPROVEMENTS AND NON-MOVABLE EQUIPMENT (IDENTIFY LENDER AND RATE OF INTEREST):				
1. FIRST MORTGAGE NYSHFA		349,685		
2. SECOND MORTGAGE				
3. THIRD MORTGAGE				
4. FOURTH MORTGAGE				
5. OTHER LOANS (SPECIFY) BAN-NYSHFA		249,873		
6.				
7.				
8. TOTAL INTEREST - BUILDINGS, LAND IMPROVEMENTS, AND NON-MOVABLE EQUIPMENT (MUST AGREE WITH PAGE 23, LINE B39)		599,558		
Q. INTEREST - MOVABLE EQUIPMENT (IDENTIFY LENDER AND RATE OF INTEREST):				
1. MOTOR VEHICLES (SPECIFY)				
2.				
3.				
4. OTHER MOVABLE EQUIPMENT (SPECIFY)				
5.				
6.				
7. TOTAL INTEREST - MOVABLE EQUIPMENT (MUST AGREE WITH PAGE 23, LINE B40)				

RECORD NO. 35

P. MEDICAL AND OTHER PROFESSIONAL FEES:				
1. PHYSICIANS (SPECIFY ON PAGE 29, ITEM Q) (12)				
2. OCCUPATIONAL THERAPY (SPECIFY ON PAGE 29, ITEM R) (20)				
3. ACTIVITIES PROGRAM (28)				
4. PHYSICAL THERAPY (SPECIFY ON PAGE 29, ITEM S) (36)				
5. SPEECH PATHOLOGY (SPECIFY ON PAGE 29, ITEM T) (44)				
6. PODIATRY (52)				
7. DENTAL (60)				
8. SPECIAL DUTY NURSES (68)				
9. SOCIAL SERVICE (76)				
10. PHARMACY (84)				
11. AUDIOLOGY (SPECIFY ON PAGE 30, ITEM U) (92)				
12. LABORATORY TECHNICIANS (100)				

HE-2V
NYS DEPART IT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home

29 OF 44 SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

USE WHOLE NUMBERS ONLY

RECORD NO. 36

	TOTAL A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
P. MEDICAL AND OTHER PROFESSIONAL FEES (CONT'D.)				
13. X-RAY TECHNICIANS/RADIOLOGISTS .... (12)		6,2,0		
14. MEDICAL RECORDS PERSONNEL .... (20)				
15. OTHER MEDICAL TECHNICIANS .... (28)				
16. OTHER (SPECIFY)________ ..(36)				
17. TOTAL MEDICAL AND OTHER PROFESSIONAL FEES (MUST AGREE WITH PAGE 23, LINE B59) .... (44)		6,2,0		
Q. PHYSICIANS:				
1. MEDICAL DIRECTOR .... (52)				
2. UTILIZATION REVIEW .... (60)				
3. PATIENT CARE .... (68)				
4. OTHER (SPECIFY)________ ..(76)				
5. TOTAL PHYSICIANS (MUST AGREE WITH PAGE 28, LINE P1) (84)				
R. OCCUPATIONAL THERAPY:				
1. PATIENT OCCUPATIONAL THERAPISTS .... (92)				
2. CERTIFIED THERAPIST ASSISTANTS .... (100)				

RECORD NO. 37

3. AIDES .... (12)				
4. OTHER (SPECIFY)________ ..(20)				
5. TOTAL OCCUPATIONAL THERAPY (MUST AGREE WITH PAGE 28, LINE P2) .... (28)				
S. PHYSICAL THERAPY:				
1. PATIENT PHYSICAL THERAPISTS .... (36)				
2. CERTIFIED THERAPIST ASSISTANTS .... (44)				
3. AIDES .... (52)				
4. OTHER(SPECIFY)________ ..(60)				
5. TOTAL PHYSICAL THERAPY (MUST AGREE WITH PAGE 28, LINE P4) .... (68)				
T. SPEECH PATHOLOGY:				
1. SPEECH PATHOLOGISTS .... (76)				
2. ASSISTANT SPEECH PATHOLOGISTS .... (84)				
3. AIDES .... (92)				
4. OTHER (SPECIFY)________ ..(100)				

1020

HE-2V (2)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing HOme

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SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

RECORD NO. 38

USE WHOLE NUMBERS ONLY

	TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY
	A	B	C	D
T. SPEECH PATHOLOGY: (CONT'D.)				
5. TOTAL SPEECH PATHOLOGY (MUST AGREE WITH PAGE 20, LINE P5)....(12)				
U. AUDIOLOGY:				
1. AUDIOLOGISTS....(20)				
2. ASSISTANT AUDIOLOGISTS....(28)				
3. AIDES....(36)				
4. OTHER (SPECIFY)________....(44)				
5. TOTAL AUDIOLOGY (MUST AGREE WITH PAGE 20, LINE P11)..(52)				

V. USE THESE LINES FOR DETAILING ANY LINE ITEM ON PAGES 21 THROUGH 30 FOR WHICH ADDITIONAL SPACE IS NECESSARY. (PLEASE CROSS REFERENCE):

102

1022

HE-2V (2/76) SCHEDULE OF STATISTICAL DATA

NYS DEPARTMENT OF HEALTH

OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing

RECORD NO. 39

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
	A	B	C	D
A. SQUARE FOOTAGE				
1. TOTAL FACILITY GROSS............(12)		119305		
2. TOTAL FACILITY GROSS CURRENTLY SUBJECT TO HOUSEKEEPING.........(19)		119305		
3. TOTAL FACILITY GROSS CURRENTLY SUBJECT TO MAINTENANCE/HEATING..(26)		119305		
4. TOTAL NUMBER OF BUILDINGS INCL. IN ITEM 3 ABOVE.................(33)		1		
5. TOTAL NUMBER OF PATIENT FLOORS*..........................(35)		2		
B. ANNUAL NUMBER OF PATIENT MEALS...(37)		206871		
C. ANNUAL NUMBER OF EMPLOYEE AND GUEST MEALS.....................(44)		10491		
D. ANNUAL POUNDS LAUNDRY & LINEN....(51)				
E. ANNUAL NUMBER OF PHARMACY PRESCRIPTIONS FILLED............(58) (INCLUDE ONLY ITEMS THAT REQUIRE A PRESCRIPTION BY LAW IN ORDER TO BE DISPENSED.)		24713		
F. ANNUAL NUMBER OF LABORATORY TESTS PROVIDED...........................(65)		N/A		
G. ANNUAL NUMBER OF RADIOLOGY FILMS PROVIDED..........................(72)		N/A		

H. MAJOR TYPE OF HEAT...............(79)

OIL #2 ☐ 1 #4 ☐ 2 #6 ☐ 3 GAS ☒ 4 ELECTRIC ☐ 5 PURCHASED STEAM ☐ 6

NOTE; THE ABOVE STATISTICS SHOULD BE PROVIDED FOR ANY OF THE ABOVE SERVICES FOR WHICH COSTS ARE INCLUDED IN THE FACILITY'S STATEMENT OF EXPENSE.

* PATIENT FLOORS REFERS TO FLOORS WHERE PATIENTS CURRENTLY RESIDE OR FREQUENTLY ENGAGE IN ACTIVITIES (RECREATION, EATING, THERAPY, ETC.). IF MORE THAN ONE BUILDING, ADD ALL FLOORS (E.G.), IF TWO FLOORS IN BUILDING A AND 3 FLOORS IN BUILDING B, THE CORRECT RESPONSE WOULD BE 2 + 3 = 5 FLOORS.

HE-2V (2/76) 32 OF 44 1023 SCHEDULE OF STATISTICAL DATA
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300 NAME OF FACILITY St. Cabrini Nursing Home

RECORD NO. 40

	TOTAL EXPENSES	NURSING HOME	H.R.F.	OTHER (SPECIFY)
	A	B	C	D

I. SUBMIT THE NUMBER OF PATIENTS ACTIVELY (PRIMARILY ON A WEEKLY BASIS) RECEIVING THE FOLLOWING SERVICES AS OF THE LAST WEEK OF THE REPORT PERIOD:

		A	B	C	D
1. PHYSICAL THERAPY	(12)		45		
2. SPEECH PATHOLOGY	(16)		11		
3. OCCUPATIONAL THERAPY	(20)		14		
4. INHALATION THERAPY	(24)		6		
5. RADIATION THERAPY	(28)				
6. ACTIVITIES/RECREATIONAL THERAPY	(32)				
7. SOCIAL SERVICE	(36)		62		

J. SUBMIT THE NUMBER OF VOLUNTEER AND (UNPAID) STUDENT HOURS GENERALLY PROVIDED IN A TYPICAL FOUR WEEK PERIOD, AS FOLLOWS:

		A	B	C	D
1. ADMINISTRATIVE HOURS	(40)				
2. CLERICAL HOURS	(45)		71		
3. PHYSICIANS HOURS	(50)				
4. NURSING HOURS (RN ONLY)	(55)		480		
5. SOCIAL SERVICE HOURS	(60)		20		
6. PHYSICAL THERAPY HOURS	(65)		31		
7. OCCUPATIONAL THERAPY HOURS	(70)		20		
8. SPEECH PATHOLOGY HOURS	(75)				
9. RECREATIONAL THERAPY HOURS	(80)		49		
10. OTHER (SPECIFY) Nurses Aides	(85)		820		
11. Switchboard	(90)		77		
12. Central Supply	(95)		20		
13. Library	(100)		16		
14. Shopping Cart	(105)		90		

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NYS DEPARTMENT OF HEALTH
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AVERAGE NUMBER OF FULL-TIME PERSONNEL

NAME OF FACILITY St. Cabrini Nursing Home

RECORD NO. 41

	TOTAL HOURS WORKED INCLUDING OVERTIME AND VACATIONS		STANDARD HRS. IN WORK WEEK FOR ONE INDIVIDUAL		FULL-TIME EQUIVALENT PERSONNEL TO ONE DECIMAL	
	N.H.	H.R.F.	N.H.	H.R.F.	N.H.	H.R.F.
1. OPERATORS AND OWNERS............(12)						
2. ADMINISTRATOR............(22)						
3. ASSISTANT ADMINISTRATOR............(32)	1950		37.5		1.0	
4. OTHER ADMINISTRATIVE............(42)	20034		37.5		10.3	
5. DIETARY SERVICE:						
(a) DIETICIAN AND TECHNICIANS...(52)	49183		37.5		25.2	
(b) OTHER DIETARY SERVICE......(62)						
6. LAUNDRY SERVICE............(72)						
7. HOUSEKEEPING............(82)	30518		37.5		15.7	
8. REPAIRS AND MAINTENANCE............(92)	17950		37.5		9.2	
9. PROTECTIVE SERVICES............(102)	6089		37.5		3.1	

RECORD NO. 42

10. BARBER AND BEAUTICIAN............(12)						
11. NURSING:						
(a) DIRECTOR OF NURSING.........(22)						
(b) REGISTERED NURSES - ADMINISTRATIVE............(32)	13573		37.5		7.0	
(c) REGISTERED NURSES - SUPERVISORY............(42)						
(d) REGISTERED NURSES - HEAD NURSES............(52)						
(e) REGISTERED NURSES - STAFF NURSES............(62)	78345		37.5		40.2	
(f) LICENSED PRACTICAL NURSES - ADMINISTRATIVE............(72)						
(g) LICENSED PRACTICAL NURSES - SUPERVISORY............(82)						
(h) LICENSED PRACTICAL NURSES - HEAD NURSES............(92)						
(i) LICENSED PRACTICAL NURSES - STAFF NURSES............(102)						

RECORD NO. 43

(j) AIDES AND ATTENDANTS........(12)	100034		37.5		51.3	
(k) WARD CLERKS............(22)	6595		37.5		3.4	
(l) NURSING OFFICE SECRETARIAL HELP............(32)						
12. OCCUPATIONAL THERAPY;						
(a) PATIENT OCCUPATIONAL THERAPISTS............(42)	994		37.5		.5	
(b) CERTIFIED THERAPIST ASSISTANTS............(52)						
(c) AIDES............(62)						
13. ACTIVITIES PROGRAM:						
(a) ACTIVITIES DIRECTORS.......(72)	8668		375		4.5	
(b) AIDES............(82)						
(c) QUALIFIED ACTIVITIES PROGRAM CONSULTANTS.......(92)						

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

34 OF 44 1023 AVERAGE NUMBER OF FULL-TIME PERSONNEL

NAME OF FACILITY St. Cabrini Nursing Home

RECORD NO. 43 (CONT'D.)

	TOTAL HOURS WORKED INCLUDING OVERTIME AND VACATIONS		STANDARD HRS IN WORK WEEK FOR ONE INDIVIDUAL		FULL-TIME EQUIVALENT PERSONNEL TO ONE DECIMAL	
	N.H.	H.R.F.	N.H.	H.R.F.	N.H.	H.R.F.
14. PHYSICAL THERAPY:						
(a) PATIENT PHYSICAL THERAPISTS.(102)	6804		37.5		3.5	
RECORD NO. 44						
(b) CERTIFIED THERAPIST ASSISTANTS....................(12)						
(c) AIDES.............................(22)						
15. SOCIAL SERVICE:						
(a) MEDICAL SOCIAL WORKERS......(32)	4588		37.5		2.4	
(b) MEDICAL SOCIAL WORKER ASSISTANTS & AIDES.........(42)						
16. PHYSICIANS:						
(a) PHYSICIANS – STAFF..........(52)	8100		37.5		4.2	
(b) PHYSICIANS – MEDICAL DIRECTOR.....................(62)						
(c) PHYSICIANS – UTILIZATION REVIEW.......................(72)						
17. PHARMACY.........................(82)	3450		37.5		1.8	
18. UTILIZATION REVIEW – OTHER.......(92)						
19. SPEECH PATHOLOGY:						
(a) SPEECH PATHOLOGISTS........(102)	470		37.5		.2	
RECORD NO. 45						
(b) ASSISTANT SPEECH PATHOLOGISTS...............(12)						
(c) AIDES...........................(22)						
20. AUDIOLOGY:						
(a) AUDIOLOGISTS...................(32)						
(b) ASSISTANT AUDIOLOGISTS......(42)						
(c) AIDES...........................(52)						
21. DENTISTS............................(62)						
22. PODIATRISTS.........................(72)						
23. RADIOLOGY:						
(a) RADIOLOGISTS....................(82)						
(b) TECHNICIANS.....................(92)						
24. LABORATORY:						
(a) PATHOLOGISTS..................(102)						
RECORD NO. 46						
(b) TECHNICIANS.....................(12)						
25. MEDICAL RECORDS...................(22)	3854		37.5		2.0	
26. OTHER PROFESSIONAL AND TECHNICAL PERSONNEL...........................(32)						
27. OTHER (SPECIFY)________...(42)						
28. ________...(52)						
29. ________...(62)						
30. ________...(72)						
31. ________...(82)						
32. TOTAL (SUM OF LINES 1 THROUGH 31)(92)	351199				183.3	

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35 OF 44 1026 SCHEDULE OF STATISTICAL DATA

NAME OF FACILITY St. Cabrini Nursing Home

NUMBER OF PEOPLE EMPLOYED BY FACILITY DURING LAST WEEK OF REPORT PERIOD

RECORD NO. 47

	NURSING HOME		HEALTH RELATED FACILITY	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
1. ADMINISTRATOR AND ASSISTANTS.....(12)	1			
2. PHYSICIANS........................(18)	3			
3. DENTISTS..........................(24)				
4. REGISTERED NURSES.................(30)	49	14		
5. LICENSED PRACTICAL OR VOCATIONAL NURSES..........................(36)				
6. NURSING AIDES, ORDERLIES & ATTENDANTS.........................(42)	53	8		
7. PHARMACISTS, LICENSED............(48)	1	1		
8. DIETICIANS AND DIETETIC TECHNICIANS.........................(54)	29	7		
9. OCCUPATIONAL THERAPISTS..........(60)		1		
10. OCCUPATIONAL THERAPY ASSISTANT & AIDES............................(66)				
11. PHYSICAL THERAPISTS.............(72)	2	4		
12. PHYSICAL THERAPY ASSISTANT & AIDES............................(78)				
13. RECREATIONAL THERAPISTS.........(84)	4	1		
14. MEDICAL SOCIAL WORKERS..........(90)	3			
15. ALL OTHER HEALTH PROFESSIONAL TECHNICAL PERSONNEL.............(96)	2	1		
16. ALL NON-HEALTH PROFESSIONAL AND NON-TECHNICAL PERSONNEL.........(102)	43	1		

RECORD NO. 48

17. TOTAL...........................(12)	190	37		

NO. 1 NUMBER OF EMPLOYEES MUST BE CONSISTENT WITH SALARY EXPENSE REPORT ON PAGE 21, ITEM A.

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

SUPPLEMENTAL SCHEDULE TO
STATEMENT OF EXPENDITURES

NAME OF FACILITY St. Cabrini Nursing Home

A. CHECK BELOW THE SERVICES WHICH ARE PROVIDED UNDER CONTRACT.

RECORD NO. 48 (CONT'D)

				INDICATE PAGE & LINE		AMOUNT	
1.	OCCUPATIONAL THERAPY........	YES ☐	NO ☒				(1
2.	ACTIVITIES PROGRAM..........	YES ☐	NO ☒				(2
3.	DIETARY.....................	YES ☐	NO ☒				(3
4.	LAUNDRY.....................	YES ☒	NO ☐	22	22	119629	(3
5.	PROTECTIVE SERVICES.........	YES ☐	NO ☒				(4
6.	HOUSEKEEPING................	YES ☐	NO ☒				(5
7.	MAINTENANCE SERVICE.........	YES ☐	NO ☒				(6
8.	OTHER (SPECIFY) ___________...	YES ☐	NO ☒				(5
9.	PHYSICAL THERAPY............	YES ☐	NO ☒				(74

B. PROVIDE THE FOLLOWING FOR THE SERVICES CHECKED ABOVE AS BEING SUPPLIED BY CONTRACT:

	AMOUNT
1. DIETARY CONSULTANT CONTRACT	
2. DIETARY CONTRACT	
3. LAUNDRY CONTRACT	
(a) PATIENTS PERSONAL LAUNDRY	
(b) PATIENTS PERSONAL DRY CLEANING	
(c) FACILITY LAUNDRY SERVICE	119629
(d) LINEN PURCHASES	
(e) SUPPLIES	

C. LIST NAMES AND ADDRESSES OF FIRMS PROVIDING CONTRACT(S). CHECK AND IDENTIFY IF RELATED TO OPERATORS OF THE FACILITY BY FAMILY, MARRIAGE, OR OTHER BUSINESS RELATIONSHIP.

	NAME	ADDRESS	YES	NO	IDENTIFY RELATIONSHIP
1.					
2.	Cabrini Health Care Center	227 E. 19th St., NY NY 10003	XX		Affiliated Company
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					

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RECONCILIATION OF TOTAL EXPENDITURES ON THE AUDITED FINANCIAL STATEMENT TO THE TOTAL EXPENDITURES ON THE STATEMENT OF EXPENDITURES, PAGE 23, LINE 863

NAME OF FACILITY St. Cabrini Nursing Home

1. TOTAL EXPENDITURES PER PROVIDER'S AUDITED STATEMENT.................$ 4,704,471

ADDITIONS:

2. VALUE OF SERVICE RENDERED BY OPERATOR(S)...........$ ______

OTHER (SPECIFY):

3. Bad Debts 138,000
4. ______ .... ______
5. ______ .... ______
6. ______ .... ______
7. ______ .... ______
8. ______ .... ______
9. TOTAL ADDITIONS (LINES 2 THROUGH 8)..............................$ 138,000

TOTAL EXPENDITURES PER PROVIDER'S AUDITED REPORT PLUS ADDITIONS (LINE 1 PLUS LINE 9).............................$ 4,842,471

DEDUCTIONS:

11. LIFE INSURANCE PREMIUMS ON LIVES OF OPERATOR(S)....$ ______

OTHER (SPECIFY):

12. ______ .... ______
13. ______ .... ______
14. ______ .... ______
15. ______ .... ______
16. ______ .... ______
17. ______ .... ______
18. TOTAL DEDUCTIONS (LINES 11 THROUGH 17)..............................$ ______

19. (LINE 10 MINUS LINE 18) -(AMOUNT MUST AGREE WITH TOTAL EXPENDITURES, PAGE 23, LINE 863)..........................$ 4,842,471

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NYS DEPARTMENT OF HEALTH
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PAYMENTS TO
NON-RELATED COMPANY(S)

NAME OF FACILITY St. Cabrini Nursing Home

A. IS THE PROPERTY OR ANY EQUIPMENT USED IN THE OPERATION OF THE NURSING HOME OR HEALTH RELATED FACILITY LEASED UNDER WHAT YOU WOULD CONSIDER TO BE AN ARMS LENGTH ARRANGEMENT AS DEFINED IN THE INSTRUCTIONS?

☒ YES ☐ NO

IF 'YES' PLEASE COMPLETE THE FOLLOWING FOR EACH LEASE:

1. DESCRIPTION OF ITEMS LEASED:
1973 Pontiac

2. ANNUAL LEASE AMOUNT $ 2,340

3. DATE OF LEASE 5/24/73

4. NAME AND ADDRESS OF LESSOR:

Colonial Leasing System
63 Royal Avenue
Hawthorne, NJ

5. IF LESSOR IS A CORPORATION, GIVE NAMES AND ADDRESSES OF 5 PRINCIPAL STOCKHOLDERS:
Not Known

6. IS THE LESSOR THE ACTUAL OWNER OF THE ITEMS LEASED? ☐ YES ☐ NO
IF 'NO' PLEASE EXPLAIN CHAIN OF OWNERSHIP:
Not Known

7. AT ANY TIME DID YOU OR ANY MEMBERS OF YOUR FAMILY OWN ALL OR ANY PORTION OF THE ITEM(S) LEASED? ☐ YES ☒ NO
IF 'YES' PLEASE EXPLAIN:

8. EXPLAIN BELOW ANY OTHER BUSINESS RELATIONSHIPS THAT EXIST AS OF DECEMBER 31, 1975 BETWEEN YOU OR MEMBERS OF YOUR FAMILY AND THE LESSOR(S) IDENTIFIED IN ITEM A4 AND A5 ABOVE. INCLUDE ALL RELATIONSHIPS BOTH WITHIN AND WITHOUT NEW YORK STATE.
None

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 592-5300

NAME OF FACILITY St. Cabrini Nursing Home

PAYMENTS TO
NON-RELATED COMPANY(S)

B. IS THE PROPERTY OR ANY EQUIPMENT USED IN THE OPERATION OF THE NURSING HOME OR HEALTH RELATED FACILITY LEASED UNDER WHAT YOU WOULD CONSIDER TO BE AN ARMS-LENGTH LEASE ARRANGEMENT AS DEFINED IN THE INSTRUCTIONS?

☒ YES ☐ NO

IF 'YES' PLEASE COMPLETE THE FOLLOWING FOR EACH LEASE:

1. DESCRIPTION OF ITEMS LEASED:
Electrical Typewriters

2. ANNUAL LEASE AMOUNT $ 1,867

3. DATE OF LEASE April, 1974

4. NAME AND ADDRESS OF LESSOR:
IBM
Box 67, Madison Sq. Station
NY NY

5. IF LESSOR IS A CORPORATION, GIVE NAMES AND ADDRESSES OF 5 PRINCIPAL STOCKHOLDERS:
Not Known

6. IS THE LESSOR THE ACTUAL OWNER OF THE ITEMS LEASED? ☒ YES ☐ NO
IF 'NO' PLEASE EXPLAIN CHAIN OF OWNERSHIP:

7. AT ANY TIME DID YOU OR ANY MEMBERS OF YOUR FAMILY OWN ALL OR ANY PORTION OF THE ITEM(S) LEASED?
☐ YES ☒ NO

IF 'YES' PLEASE EXPLAIN:

8. EXPLAIN BELOW ANY OTHER BUSINESS RELATIONSHIPS THAT EXIST AS OF DECEMBER 31, 1975 BETWEEN YOU OR MEMBERS OF YOUR FAMILY AND THE LESSOR(S) IDENTIFIED IN ITEMS B4 AND B5 ABOVE. INCLUDE ALL RELATIONSHIPS BOTH WITHIN AND WITHOUT NEW YORK STATE.
None

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NYS DEPARTMENT OF HEALTH
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OWNERSHIP INFORMATION

NAME OF FACILITY St. Cabrini Nursing Home

A. THE NAME AND ADDRESS OF EACH PARTY ASSOCIATED WITH THE OWNERSHIP OF THE OPERATION.

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS
Not Applicable		

B. THE NAME AND ADDRESS AND A DESCRIPTION OF THE INTEREST HELD FOR EACH OF THE FOLLOWING FUNCTIONS:

1) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN THE LAND ON WHICH THE FACILITY IS LOCATED:

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS	DESCRIPTION OF INTEREST
	Not Applicable		

2) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN THE BUILDING IN WHICH THE FACILITY IS LOCATED.

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS	DESCRIPTION OF INTEREST
	Not Applicable		

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NYS DEPARTMENT OF HEALTH
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OWNERSHIP INFORMATION

NAME OF FACILITY St. Cabrini Nursing Home

3) ANY PARTY WHO DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN ANY MORTGAGE, NOTE, DEED OF TRUST OR OTHER OBLIGATION SECURED IN WHOLE OR IN PART BY THE LAND ON WHICH, OR BUILDING IN WHICH, THE FACILITY IS LOCATED:

NAME	ADDRESS	SOCIAL SECURITY OR FEDERAL I.D. #	DESCRIPTION OF INTEREST
	NOT APPLICABLE		

4) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, HAS ANY INTEREST AS LESSOR OR LESSEE IN ANY LEASE OR SUBLEASE OF THE LAND ON WHICH, OR THE BUILDING IN WHICH, THE FACILITY IS LOCATED.

NAME	ADDRESS	SOCIAL SECURITY OR FEDERAL I.D. #	DESCRIPTION OF INTEREST
		NOT APPLICABLE	

C. IF ANY PARTY NAMED IN RESPONSE TO PARAGRAPHS A & B IS A PARTNERSHIP, THEN LIST THE NAME AND ADDRESS OF EACH PARTNER.

NAME OF PARTNERSHIP ____________

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. #	ADDRESS

NAME OF PARTNERSHIP ____________

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. #	ADDRESS

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NYS DEPARTMENT OF HEALTH
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OWNERSHIP INFORMATION

NAME OF FACILITY St. Cabrini Nursing Home

D. IF ANY PARTY NAMED IN RESPONSE TO PARAGRAPHS A & B IS A CORPORATION, OTHER THAN A CORPORATION WHOSE SHARES ARE TRADED ON A NATIONAL SECURITIES EXCHANGE OR ARE REGULARLY QUOTED IN AN OVER-THE-COUNTER MARKET OR WHICH IS A COMMERCIAL BANK, SAVINGS BANK OR SAVINGS AND LOAN ASSOCIATION, THEN LIST THE NAME AND ADDRESS OF EACH OFFICER, DIRECTOR, STOCKHOLDER AND, IF KNOWN, EACH PRINCIPAL STOCKHOLDER AND CONTROLLING PERSON OF SUCH CORPORATION.

NAME OF CORPORATION ______

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDER

NAME OF CORPORATION ______

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDER

NAME OF CORPORATION ______

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDER

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NYS DEPARTMENT OF HEALTH
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OWNERSHIP INFORMATIC

NAME OF FACILITY St. Cabrini Nursing Home

E. IF ANY CORPORATION NAMED IN RESPONSE TO PARAGRAPHS A AND B IS A CORPORATION WHOSE SHARES ARE TRADED ON A NATIONAL SECURITIES EXCHANGE OR ARE REGULARLY QUOTED IN AN OVER-THE-COUNTER MARKET OR WHICH IS A COMMERCIAL BANK, SAVINGS BANK OR SAVINGS AND LOAN ASSOCIATION THEN LIST THE NAME AND ADDRESS OF THE PRINCIPAL EXECUTIVE OFFICERS AND EACH DIRECTOR AND, IF KNOWN, EACH PRINCIPAL STOCKHOLDER OF SUCH CORPORATION.

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOC. SEC. NO.	% OF SHARES IF STOCKHOLDER

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOC. SEC. NO.	% OF SHARES IF STOCKHOLDER

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOC. SEC. NO.	% OF SHARES IF STOCKHOLDER

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NYS DEPARTMENT OF HEALTH
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OWNERSHIP INFORMATION

NAME OF FACILITY St. Cabrini Nursing HOme

NAME OF CORPORATION

NAME (LAST,	FIRST,	M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDER

F. IF THE FACILITY PAID OR RECEIVED AN AGGREGATE OF FIVE HUNDRED DOLLARS OR MORE DURING THE FISCAL YEAR IN CONNECTION WITH TRANSACTIONS WITH ANY PARTY NAMED IN RESPONSE TO PARAGRAPH (A), (B), (C) OR (D) OR ANY AFFILIATE OF SAID PARTY, A DESCRIPTION OF THE TRANSACTIONS, NAMING THE PARTIES THERETO AND DESCRIBING THE RELATIONSHIPS WHICH REQUIRE THE TRANSACTIONS TO BE DESCRIBED AND THE GOODS, SERVICES, PAYMENT OR OTHER CONSIDERATION RECEIVED BY EACH PARTY TO THE TRANSACTION.

G. IF KNOWN, THE NATURE AND AMOUNT OF ANY INTEREST IN, OR RELATIONSHIP WITH, ANY OTHER RESIDENTIAL HEALTH CARE FACILITY, HELD BY ANY PARTY NAMED IN RESPONSE TO PARAGRAPHS A & B ABOVE, OR BY ANY AFFILIATE OF SUCH PARTY.

NAME (LAST,	FIRST,	M.I.)	NAME OF FACILITY	SOCIAL SECURITY #	INTEREST/RELATIONSHIP

LORETTO
GERIATRIC
CENTER

PLAINTIFFS' EXHIBIT 5

LORETTO REST NURSING HOME COMPANY, INC. CNY-142
Officer's Affidavit
For December 31, 1975, Financial Statements

State of New York

County of Onondaga)
) SS.: Loretto Rest Nursing Home Company, Inc.
CNY-142

James J. Egan, Treasurer, being duly sworn, deposes and says that I am the above described officer of the said nursing home company and that on December 31, 1975, last, all the above described assets were the absolute property of the said company, free and clear from any liens or claims thereon, except as above stated, and that the foregoing statement, with the schedules and explanations therein contained, annexed or referred to are a full and correct Exhibit of all the Assets, Liabilities, Income, and Expenses and of the condition and affairs of the said company on the said December 31, 1975, last, and for the period ended on that date, according to the best of my information, knowledge and belief.

700 East Brighton Avenue, Syracuse, New York, 13205
Area Code 315-469-3291

Treasurer

Subscribed and sworn to before me ....

this day ..15TH.......................... ....

of JUNE, 1976

Joseph T. Annicharico

JOSEPH T. ANNICHARICO
Notary Public in the State of New York
Qualified in Queens Co. No. [illegible]
My Commission Expires March 30, 1978

HE-2P (2/76)
N.Y.S. DEPARTMENT OF HEALTH

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ANNUAL REPORT OF
LONG-TERM CARE FACILITY

OPERATING CERTIFICATE NO.(S):

NURSING HOME 330 1310 (12-20)
HEALTH RELATED FACILITY 3301081 (12-20)
MEDICARE PROVIDER NUMBER 335136 (21-29)

FOR HEALTH DEPARTMENT USE ONLY

NURSING HOME I.D. (3-11)
HEALTH RELATED FACILITY I.D. (3-11)
RECORD NO. 01 (COL. 1-2) IN ALL RECORDS

REPORT FOR YEAR ENDED MO. 12 DAY 31 YR. 75 (30-35)

DATE REPORT RECEIVED MO. DAY YR.

TYPE OF OWNERSHIP (✓): (36)
CHURCH RELATED ☐ 1
NONPROFIT CORPORATION ☒ 2
OTHER NONPROFIT ☐ 3

ENTER IN APPROPRIATE BOXES EITHER 1 (YES) OR 2 (NO)
CERTIFICATION SIGNED........................ ☐
OPINION OF INDEPENDENT ACCOUNTANT SIGNED...... ☐
NAME AND ADDRESS OF ACCOUNTING FIRM FURNISHED. ☐
AUDITED FINANCIAL STATEMENT ATTACHED.......... ☐

CLASSIFICATION OF FACILITY (✓): (37)
NURSING HOME ONLY ☐ 1
NURSING HOME SECTION OF HOSPITAL ☐ 2
COMBINED NURSING HOME AND HRF ☒ 3
HEALTH RELATED FACILITY ONLY ☐ 4
HRF SECTION OF HOSPITAL ☐ 5

IF FACILITY OPENED OR CLOSED DURING REPORT PERIOD, INDICATE DATE(S) BELOW:
DATE OPENED MO. 2 DAY 10 YR. 75 (38-43)
DATE CLOSED MO. DAY YR. (44-49)

OPERATOR OF FACILITY* (PROVIDE DETAILS ON PAGES 40-44)

NAME Loretto Rest Nursing Home Company, Inc. SOC. SEC. OR FED. IDENT. NO. 161019465
ADDRESS 700 East Brighton Avenue (NUMBER AND STREET) Syracuse, New York (CITY AND STATE) 13205 (ZIP CODE)

OWNER OF PHYSICAL FACILITY** (PROVIDE DETAILS ON PAGES 40-44)

NAME Loretto Rest Nursing Home, Inc. SOC. SEC. OR FED. IDENT. NO. 161019465
ADDRESS 700 East Brighton Avenue (NUMBER AND STREET) Syracuse, New York (CITY AND STATE) 13205 (ZIP CODE)

* WAS THERE ANY CHANGE IN OPERATION DURING THE REPORT PERIOD? 1 ☐ YES 2 ☒ NO (50)
IF 'YES' GIVE DETAILS AND DATE OF CHANGE BELOW. USE ADDITIONAL PAGE(S) IF NECESSARY.

** WAS THERE ANY CHANGE IN OWNER OF PHYSICAL FACILITY? 1 ☐ YES 2 ☒ NO (51)
IF 'YES' GIVE DETAILS AND DATE OF CHANGE BELOW. USE ADDITIONAL PAGE(S) IF NECESSARY.

RECORD NO. 02
NAME OF FACILITY Loretto Geriatric Center (12-112)
ADDRESS 700 East Brighton Avenue (NUMBER AND STREET (12-41)) Syracuse, Onondaga (CITY AND COUNTY (42-74)) 13205 (ZIP CODE (75-79))

RECORD NO. 03
TELEPHONE NUMBER (INCLUDING AREA CODE) 315 469 5561 (80-89)

SUBMIT ORIGINAL HE-2P REPORT (TYPED) TOGETHER WITH A COPY OF THE AUDITED FINANCIAL STATEMENTS FOR THIS PERIOD AND THE RELATED OPINIONS OF THE INDEPENDENT ACCOUNTANT TO:
NEW YORK STATE DEPARTMENT OF HEALTH, DIVISION OF HEALTH CARE COST CONTROL, TOWER BUILDING, EMPIRE STATE PLAZA, ALBANY, NEW YORK 12237.

HE-2V (2/76)
N/S DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. HRF - 3301081
SNF - 3301310

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1039 CERTIFICATION STATEMENT

NAME OF FACILITY Loretto Rest Nursing Hom
Company, Inc.

RECORD NO. 03

1. THE RECORDS OF THE FACILITY FOR THE PERIOD COVERED BY THIS REPORT WERE MAINTAINED ON THE FOLLOWING BASIS: ☒ ACCRUAL 1 ☐ CASH 2 ☐ MODIFIED CASH 3 (90)

IS THE ACCOUNTING BASIS FOR THIS PERIOD THE SAME AS FOR THE PREVIOUS PERIOD? 1 ☐ YES
(DOES NOT APPLY TO NEW FACILITY)
2 ☐ NO (91)

ACCOUNTING FIRM DATA: NAME Dermody, Burke & Brown
RECORD NO. 04 (12-112)

ADDRESS 400 Montgomery Street — Syracuse, New York — 13202
RECORD NO. 05
NO. & STREET (12-41) — CITY AND STATE (42-74) — ZIP CODE (75-79)

ADMINISTRATOR DATA: NAME Norman E. Harper

NURSING HOME ADMINISTRATOR'S LICENSE NUMBER 01962

HOME ADDRESS 5 Bovington Lane — Fayetteville — 13066
NO. & STREET — CITY AND STATE — ZIP CODE

INDICATE BELOW ALL PERSONS (OTHER THAN THE ADMINISTRATOR LISTED ABOVE) LICENSED AS NURSING HOME ADMINISTRATORS WHO ARE OPERATORS AND/OR EMPLOYEES (FULL OR PART TIME) OF THE FACILITY:

NAME	TITLE	HOME ADDRESS	NURSING HOME ADMINISTRATOR'S LICENSE NO.
Charles F. Komurek	Director of Finance	7459 Waxwood Circle North Syracuse, New York	02541

IF ADDITIONAL INFORMATION FOR REIMBURSEMENT PURPOSES IS NECESSARY INDICATE PERSON TO BE CONTACTED:
NAME Charles F. Komurek TELEPHONE NUMBER (315) 469-5561

MISREPRESENTATION OF ANY INFORMATION CONTAINED IN THIS REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT UNDER THE NEW YORK STATE LAW.

CERTIFICATION

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT THE INFORMATION FURNISHED IN THIS REPORT IS IN ACCORD WITH THE HE-2V INSTRUCTIONS AND IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I ALSO CERTIFY THAT ALL SALARY AND NON-SALARY EXPENSES PRESENTED IN THIS REPORT WERE INCURRED TO PROVIDE PATIENT CARE IN THIS FACILITY.

SIGNATURE OF ADMINISTRATOR OR OFFICER

May 22 1981
DATE

Executive Vice President
TITLE

HE-2V (2/76)

OPINION OF INDEPENDENT ACCOUNTANT

NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. HRF - 3301081
SNF - 3301310

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NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

OPINION OF INDEPENDENT ACCOUNTANT**

I/WE HAVE EXAMINED THE BALANCE SHEET OF ______________________________,
(NAME OF NURSING HOME AND/OR HEALTH RELATED FACILITY)
AS OF ______________ (DATE) AND THE RELATED STATEMENTS OF REVENUE AND EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR THEN ENDED ______________ (DATE). SUCH STATEMENTS ARE COVERED BY OUR OPINION DATED ______________. OUR EXAMINATION WAS MADE IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS, AND ACCORDINGLY INCLUDED SUCH TESTS OF THE ACCOUNTING RECORDS AND SUCH OTHER AUDITING PROCEDURES AS WE CONSIDERED NECESSARY IN THE CIRCUMSTANCES.

IN CONNECTION WITH OUR EXAMINATION REFERRED TO ABOVE, WE HAVE ALSO EXAMINED THE INFORMATION SHOWN ON PAGES 5 (ITEM F), 12, 13, 14, 15, 16, 17, COLUMN *___ OF PAGES 19, 20, 21, 22, AND 23 AND PAGE 37 OF THE ACCOMPANYING FORM HE-2V OF THE NEW YORK STATE DEPARTMENT OF HEALTH.

IN OUR OPINION, PAGES 5 (ITEM F), 12, 13, 14, 15, 16, 17, COLUMN *___ OF PAGES 19, 20, 21, 22, AND 23 AND PAGE 37 OF THE ACCOMPANYING FORM HE-2V PRESENT FAIRLY, IN ALL MATERIAL RESPECTS, THE INFORMATION CONTAINED THEREIN IN ACCORDANCE WITH THE INSTRUCTIONS DATED FEBRUARY, 1976 FURNISHED BY THE NEW YORK STATE DEPARTMENT OF HEALTH RELATED TO THE PREPARATION OF FORM HE-2V.

____
(DATE)

____
(SIGNATURE)

____
(TELEPHONE NUMBER)

____
(ADDRESS)

* INSERT A IF MORE THAN ONE LEVEL OF CARE IS PROVIDED.
INSERT B IF NURSING HOME ONLY.
INSERT C IF HEALTH RELATED FACILITY ONLY.

** SEE INSTRUCTIONS FOR DEFINITION OF INDEPENDENCE.

Information for this page will be mailed when we receive audited financials.
Please see the cover letter for an explanation.

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. HRF - 3301081
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SCHEDULE OF PATIENT STATISTIC

NAME OF FACILITY Loretto Rest Nursing Hom
Company, Inc.

(RECORD NO. 05 (CON'T)

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
	1	2	3	4
A. BED CAPACITY ON LAST DAY OF REPORT PERIOD:				
1. CERTIFIED BED CAPACITY..............(80)	520	180	340	
2. BEDS SET UP FOR USE..................(84)	520	180	340	
3. CERTIFIED MEDICARE BED CAPACITY.....(88)	180	180	0	
B. NUMBER OF PATIENTS:				
1. CENSUS MIDNIGHT ON LAST DAY OF PREVIOUS REPORT PERIOD....................(92)	0	0	0	
2. ADMISSIONS DURING PERIOD:				
(a) FROM HOSPITAL..................(96)	164	129	35	
(b) FROM OWN HOME..................(100)	310	67	243	
(c) FROM ANOTHER SNF OR HRF.......(104)	215	143	72	
(d) FROM OTHER (SPECIFY) ________..(108)	0	0	0	

RECORD NO. 06

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
3. TRANSFERS FROM OTHER UNIT OF FACILITY..........................(12)	178	99	79	
4. TOTAL ADMISSIONS (SUM OF LINES B2 (a THROUGH d) AND B3)............(16)	867	438	429	
5. TOTAL UNDER CARE DURING PERIOD (SUM OF LINES B1 AND B4)..........(20)	867	438	429	
6. DISCHARGES DURING PERIOD:				
(a) TO HOSPITAL.....................(24)	73	30	43	
(b) TO OWN HOME.....................(28)	5	0	5	
(c) TO ANOTHER SNF OR HRF..........(32)	4	0	4	
(d) DEATH...........................(36)	104	85	19	
(e) OTHER (SPECIFY) ____________..(40)	0	0	0	
7. TRANSFERS TO OTHER UNIT OF FACILITY.(44)	178	79	99	
8. TOTAL DISCHARGES AND TRANSFERS (SUM OF LINES B6 (a THROUGH e) AND B7).(48)	364	194	170	
9. CENSUS MIDNIGHT LAST DAY OF REPORT PERIOD (LINE B5 MINUS B8)........(52)	503	176	326	
C. OF TOTAL ADMISSIONS (LINE B4), NUMBER WHO WERE PRIOR FACILITY PATIENTS..........(56)	251	136	115	
D. NUMBER OF DAYS CARE PROVIDED DURING PERIOD: (INCLUDE RESERVE BED DAYS)				
1. MEDICAID...........................(60)	102617	39029	63588	
2. MEDICARE...........................(66)	111	111	0	
3. OTHER (SPECIFY) Private Pay ...(72)	34812	6243	28569	
4. TOTAL (SUM OF LINES D1 THROUGH D3).(78)	137540	45383	92157	
5. RESERVE BED DAYS INCLUDED IN TOTAL (LINE D4)......................(84)	0	0	0	
E. TO BE COMPLETED BY HEALTH DEPARTMENT:				
1. PERCENT UTILIZATION...............(90)				
2. MAXIMUM BED DAYS...................(94)				

NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO. SNF - 3301310

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NAME OF FACILITY Loretto Rest Nursing H
Company

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECI
	1	2	3	4
F. NUMBER OF PATIENT DAYS CARE PROVIDED DURING THE YEAR:				
1. PATIENT DAYS..............................	137,540	45,383	92,157	
2. RESERVE DAYS..............................	0	0	0	
3. TOTAL PATIENT AND RESERVE DAYS (MUST AGREE WITH PAGE 4, ITEM D4).........	137,540	45,383	92,157	

G. IF THERE WAS A CHANGE IN CERTIFIED BED CAPACITY DURING THE REPORTING PERIOD IN NURSING HOME OR OTHER SECTION, COMPLETE THE FOLLOWING:

RECORD NO. 07

	CHANGE 1	CHANGE 2	CHANGE 3	CHANGE
1. SECTION WHERE CHANGE OCCURRED: ENTER APPROPRIATE CODE NUMBER: 1-NURSING HOME, 2-HRF, OR 3-OTHER.........................(12)	1	2		
2. DATE OF CHANGE.........................(16)	MO. DAY 06 01	MO. DAY 05 01	MO. DAY	MO. DAY
3. CAPACITY BEFORE CHANGES.............(32)	120	400		
4. BEDS GAINED.........................(48)	60	0		
5. BEDS LOST...........................(64)	0	60		
6. CAPACITY AFTER CHANGES..............(80)	180	340		

HE-2V (2/7

NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. HRF - 3301081
SNF - 3301310

OF 44

SCHEDULE OF N ING HOME
CARE STATISTICS

NAME OF FACILITY Loretto Rest Nursing Home Company Inc.

RECORD NO. 01

COMPLETE FOR NURSING HOME CARE ONLY

1. GIVE NUMBER OF PATIENTS UNDER CARE AS OF LAST DAY OF REPORT PERIOD. *THESE TOTALS MUST AGREE WITH PAGE 4, ITEM 89, COL. 2

AGE / SEX	UNDER 21	21-49	50-64	65-74	75-84	85 & OVER	UNKNOWN	TOTAL
MALE	(12)	(15)	(18) 2	(21) 22	(24) 87	(27) 28	(30) 4	143
FEMALE	(33)	(36)	(39)	(42) 6	(45) 11	(48) 16	(51)	33
TOTAL			2	28	98	44	4	* 176

FINANCIAL ARRANGEMENTS	PRIVATE	MEDICAID	MEDICARE	BLUE CROSS	OTHER	TOTAL
NUMBER OF PATIENTS	(54) 17	(57) 154	(60) 5	(63) -	(66) -	* 176
MINIMUM DAILY RATE	53.00	53.00	53.00	-	-	53.00
MAXIMUM DAILY RATE	53.00	53.00	53.00	-	-	53.00

RECORD NO. 08

2. PLACEMENT OF PATIENTS ON LAST DAY OF REPORT PERIOD

	A	B	C	D
TOTAL NURSING HOME PATIENT ROOM ACCOMMODATIONS PROVIDED	TOTAL (MUST AGREE WITH PAGE 4, ITEM 89, COL. 2)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	176	(69-72) 0	(73-76) 176	(77-80) 0
MEDICAID PATIENT ROOM ACCOMMODATIONS PROVIDED	TOTAL (MUST AGREE WITH TOTAL MEDICAID PATIENTS IN ITEM 1 ABOVE)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	154	(81-84) 0	(85-88) 154	(89-92) 0

RECORD NO. 09

3. BASIC MONTHLY CHARGE

N.H.	CLINIC
(93-98) 1,6,1,2.0,0	(99-104) , ,1,5.9,1

5. CLINIC SERVICE (SUB-CHAPTER H)

RECORD NO. 10 CONT'D.

	NUMBER OF VISITS			
	TOTAL	MEDICAID	MEDICARE	OTHER
CLINIC CARE	(57) 327	(64) 29	(71) 0	(78) 0
DAY CARE-ALL DAY	(85)	(92)	(99)	(106)
RECORD NO. 11 DAY CARE-HALF DAY	(12) 0	(19) 0	(26) 0	(33) 0
NIGHT CARE	(40) 0	(47) 0	(54) 0	(61) 0

4. LENGTH OF STAY PATIENTS DISCHARGED DURING PERIOD (INCLUDING DEATHS). SHOW NUMBER IN EACH CATEGORY AT TIME OF DISCHARGE. (PAGE 4, ITEM 88, COL. 2). RECORD NO. 02

LENGTH OF STAY	< 1 MONTH	1 MO. BUT <2	2 MOS. BUT <3	3 MOS. BUT <4	4 MOS. BUT <5	5 MOS. BUT <6	6 MOS. BUT <7	7 MOS. BUT <8	8 MOS. BUT <9	9 MOS. BUT <10	10 MOS. BUT <11	11 MOS. BUT <12	1 YR. OR MORE BUT <2	2 OR MORE BUT<5	5 YRS. & OVER	TOTAL (INCL. DEATHS)
MEDICAID	(12) 19	(15) 6	(18) 12	(21) 12	(24) 10	(27) 4	(30) 8	(33) 9	(36) 5	(39) 3	(42) 1	(45) 9	(48) 16	(51) 24	(54) 0	138
MEDICARE	(57) 1	(60) 2	(63) 2	(66) 1	(69) 0	(72) 0	(75) 0	(78) 0	(81) 0	(84) 0	(87) 0	(90) 0	(93) 0	(96) 0	(99) 0	6
OTHER REC. NO.	(12) 10	(15) 7	(18) 5	(21) 5	(24) 4	(27) 8	(30) 3	(33) 0	(36) 2	(39) 0	(42) 1	(45) 1	(48) 2	(51) 2	(54) 0	50

FOR I . COLUMN A MUST AGREE WITH TOTAL OF COLUMNS B, C, AND D.

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NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO. SNF - 3301310

SCHEDULE OF HEALTH RELATED FACILITY CARE STATISTICS

NAME OF FACILITY Loretto Rest Nursing Home Company

RECORD NO. 01

COMPLETE FOR HEALTH RELATED FACILITY CARE ONLY

1. GIVE NUMBER OF PATIENTS UNDER CARE AS OF LAST DAY OF REPORT PERIOD. • THESE TOTALS MUST AGREE WITH PAGE 4, ITEM 89, COL. 3

AGE / SEX	UNDER 21	21-49	50-64	65-74	75-84	85 & OVER	UNKNOWN	TOTAL
MALE	(12)	(15)	(18) 1	(21) 58	(24) 38	(27) 3	(30) 1	101
FEMALE	(33)	(36)	(39)	(42) 91	(45) 93	(48) 36	(51) 5	225
TOTAL			1	149	131	39	6	• 326

FINANCIAL ARRANGEMENTS	PRIVATE	MEDICAID	MEDICARE	BLUE CROSS	OTHER	TOTAL
NUMBER OF PATIENTS	(54) 95	(57) 231	(60) -0-	(63) -	(66) -	• 326
MINIMUM DAILY RATE	36.00	36.00	-0-	-	-	36.00
MAXIMUM DAILY RATE	36.00	36.00	-0-	-	-	36.00

RECORD NO. 08

2. PLACEMENT OF PATIENTS ON LAST DAY OF REPORT PERIOD:

	A	B	C	D
TOTAL NURSING HOME PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH PAGE 4 - ITEM 89, COL. 3)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	326	(69-72) 280	(73-76) 46	(77-80) 0
MEDICAID PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH TOTAL MEDICAID PATIENTS IN ITEM 1 ABOVE)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	231	(81-84) 219	(85-88) 12	(89-92) 0

RECORD NO. 08

3. BASIC MONTHLY CHARGE	H.R.F.	CLINIC
	(93-98) 1095.00	(99-104) 15.91

5. CLINIC SERVICE (SUB-CHAPTER H)

RECORD NO. 10 CONT'D.

	NUMBER OF VISITS			
	TOTAL	MEDICAID	MEDICARE	OTHER
CLINIC CARE	(57) 327	(64) 29	(71) 0	(78) 0
DAY CARE-ALL DAY	(85) 0	(92) 0	(99) 0	(106) 0
RECORD NO. 11 DAY CARE-HALF DAY	(12) 0	(19) 0	(26) 0	(33) 0
NIGHT CARE	(40) 0	(47) 0	(54) 0	(61) 0

4. LENGTH OF STAY PATIENTS DISCHARGED DURING PERIOD (INCLUDING DEATHS). SHOW NUMBER IN EACH CATEGORY AT TIME OF DISCHARGE. (PAGE 4, ITEM 88, COL. 3). RECORD NO. 09

LENGTH OF STAY	< 1 MONTH	1 MO. BUT <2	2 MOS. BUT <3	3 MOS. BUT <4	4 MOS. BUT <5	5 MOS. BUT <6	6 MOS. BUT <7	7 MOS. BUT <8	8 MOS. BUT <9	9 MOS. BUT <10	10 MOS. BUT <11	11 MOS. BUT <12	1 YR. OR MORE BUT <2	2 OR MORE BUT <5	5 YRS. & OVER	TOTAL (INCL. DEATHS)
MEDICAID	(12) 7	(15) 13	(18) 9	(21) 6	(24) 5	(27) 3	(30) 5	(33) 6	(36) 5	(39) 4	(42) 3	(45) 0	(48) 6	(51) 16	(54) 27	115
MEDICARE	(57) 0	(60) 0	(63) 0	(66) 0	(69) 0	(72) 0	(75) 0	(78) 0	(81) 0	(84) 0	(87) 0	(90) 0	(93) 0	(96) 0	(99) 0	0
OTHER REC. NO. 10	(12) 5	(15) 5	(18) 6	(21) 5	(24) 6	(27) 4	(30) 6	(33) 2	(36) 2	(39) 2	(42) 2	(45) 1	(48) 3	(51) 3	(54) 3	55

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SCHEDULE OF PATIENT CARE STATISTICS

NAME OF FACILITY Loretto Rest Nursing Hom
Company, I

PATIENT AMBULATORY STATUS AS OF LAST WEEK OF REPORT PERIOD

NURSING HOMES

RECORD NO. 11 CONT'D.

	NONE	PARTIAL	FULL	TOTAL
A. REQUIRE ASSISTANCE IN WALKING	(68) 24	(72) 58	(76) 92	(80) 174
B. REQUIRE ASSISTANCE IN EATING	(84) 34	(88) 62	(92) 78	(96) 174

RECORD NO. 12

C. REQUIRE ASSISTANCE IN BATHING AND PERSONAL CLEANING	(12) 3	(16) 45	(20) 126	(24) 174
D. REQUIRE ASSISTANCE IN BREATHING	(28) 162	(32) 3	(36) 9	(40) 174
E. REQUIRE ASSISTANCE WITH DRESSING	(44) 4	(48) 45	(52) 125	(56) 174
REQUIRE ASSISTANCE WITH CORRESPONDENCE	(60) 5	(64) 38	(68) 131	(72) 174
G. REQUIRE ASSISTANCE WITH MEDICATION AND TREATMENTS ADMINISTERED IN ACCORDANCE WITH PHYSICIANS' ORDERS	(76) 8	(80) 71	(84) 95	(88) 174
H. REQUIRE ASSISTANCE WITH RUB AND MASSAGE	(92) 17	(96) 44	(100) 113	(104) 174

PATIENT AMBULATORY STATUS AS OF LAST WEEK OF REPORT PERIOD

LTH RELATED FACILITIES

RECORD NO. 11 CONT'D.

	NONE	PARTIAL	FULL	TOTAL
A. REQUIRE ASSISTANCE IN WALKING	(68) 200	(72) 120	(76) 12	(80) 332
B. REQUIRE ASSISTANCE IN EATING	(84) 296	(88) 34	(92) 2	(96) 332

RECORD NO. 12

C. REQUIRE ASSISTANCE IN BATHING AND PERSONAL CLEANING	(12) 76	(16) 227	(20) 29	(24) 332
D. REQUIRE ASSISTANCE IN BREATHING	(28) 325	(32) 5	(36) 2	(40) 332
E. REQUIRE ASSISTANCE WITH DRESSING	(44) 132	(48) 192	(52) 8	(56) 332
F. REQUIRE ASSISTANCE WITH CORRESPONDENCE	(60) 188	(64) 127	(68) 17	(72) 332
G. REQUIRE ASSISTANCE WITH MEDICATION AND TREATMENTS ADMINISTERED IN ACCORDANCE WITH PHYSICIANS' ORDERS	(76) 201	(80) 119	(84) 12	(88) 332
H. REQUIRE ASSISTANCE WITH RUB AND MASSAGE	(92) 298	(96) 32	(100) 2	(104) 332

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LIST OF
ADMINISTRATIVE STAFF

NAME OF FACILITY Loretto Rest Nursing Home Co., I

ANALYSIS OF EXECUTIVE DIRECTORS, ADMINISTRATORS, COMPTROLLERS, DIRECTOR OF NURSING AND DEPARTMENT HEAD COMPENSATION.

NAME	TITLE	HOURS WORKED PER WEEK	COMPENSATION	
			SALARY	FRINGES
1. Norman E. Harper	Executive Vice Pres.	40.0	44,080	4,149
2. Charles F. Komurek	Director Finance	40.0	16,769	1,679
3. Robert Collins, MD	Director Medical Svcs	40.0	40,178	9,126
4. Timothy J. Carroll	Director Emply. Rel.	40.0	16,608	1,679
5. Alfred Pedercini	Director Supp. Svcs.	40.0	16,105	1,664
6. Rev. Richard Osborne	Director Pastoral Care	40.0	4,192	60
7. Francis Kelley	Director Soc. Svcs.	40.0	13,423	1,634
8. Thomas Pastorello	Director Prog. Evalu.	40.0	16,[illegible]35	1,679
9. Stephen Kovacs	Director Activities	40.0	14,703	1,634
Glenda Wetzel	Director Communication	40.0	10,506	772
11. Elizabeth Freed	Director Nursing	40.0	19,318	1,567
12. Martha Conklin	Director Nutrition	40.0	15,234	1,190
13. Darrell Slover	Director Education	40.0	18,929	1,567
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
24.				

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SCHEDULE OF SUPPLEMENTAL COST INFORMATION

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

1. PRESCRIPTION DRUGS:

A. DO YOU OPERATE A PHARMACY OR DRUG ROOM LICENSED BY THE STATE BOARD OF PHARMACY AND/OR APPROVED BY THE DEPARTMENT OF HEALTH? ☒ YES ☐ NO

B. ARE THE COSTS OF ANY PRESCRIPTION DRUGS INCLUDED IN THE STATEMENT OF EXPENDITURES?
☒ YES ☐ NO
IF 'YES', DID THE PRESCRIPTION DRUG COSTS REPORTED INCLUDE PRESCRIPTION DRUGS PROVIDED TO PUBLIC CHARGE PATIENTS, E.G. MEDICAID PATIENTS? ☒ YES ☐ NO

2. ARE THE COSTS OF ANY OF THE FOLLOWING ANCILLARY SERVICES INCLUDED IN THE STATEMENT OF EXPENS

	ARE COSTS OF SERVICES INCLUDED?		CHECK IF PROVIDED TO MEDICAID PATIENTS	
	YES	NO	YES	NO
A. PHYSICAL THERAPY	X		X	
B. OCCUPATIONAL THERAPY	X		X	
C. OXYGEN	X		X	
D. DENTAL	X		X	
E. SPEECH PATHOLOGY	X		X	
F. AUDIOLOGY	X		X	
G. PODIATRY	X		X	
H. SPECIAL DUTY NURSES		X		X
I. PHYSICIAN'S SERVICES	X		X	

3. LIST BELOW THE DETAILS OF THE SALARIES INCLUDED UNDER OTHER ADMINISTRATIVE (PAGE 21, LINE A4

JOB DESCRIPTION	NUMBER OF EMPLOYEES	SALARY	
		NURSING HOME	H.R.F.
A. Schedule Attached			
B.			
C.			
D.			
E.			
F.			
G.			
H.			
I. TOTAL (MUST AGREE WITH PAGE 21, LINE A4)			

Page 10, Line 3 (Other Administrative)

	Total	SNU	ICF	Sub H
Finance	76,837	24,294	52,543	
Volunteer	16,740	5,254	11,486	
Personal	52,411	16,776	35,635	
Communications & Receptionists	77,011	24,499	52,512	
Clerical - Admin.	8,207	2,552	5,655	
Admitting	55,391	16,616	38,775	
Employee Health Service	14,498	7,219	7,279	
Education	69,860	21,727	48,133	
Nursing Admin.	2,206	772	1,434	
Nursing Secret.	14,949	2,509	5,508	6,932
Nursing Clerical	71,195	28,104	42,890	201
Utilization Review	25,930	8,468	17,462	
	485,235	158,790	319,312	7,133

Number of Employees

Finance	10
Personnel	6
Volunteer	2
Communications	14
Clerical Admin.	1
Admitting	5
Employee Health	1
Education	6
Nursing Admin.	1
Nursing Secret.	2
Nursing Clerical	10
Utiliz. Rev.	2

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SCHEDULE OF SUPPLEMENTAL
COST INFORMATION

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

4. LIST BELOW THE DATA INDICATED RELATIVE TO ALL FEES INCLUDED IN THE STATEMENT OF EXPENDITURES FOR PROFESSIONAL SERVICES RENDERED (E.G. ACCOUNTING, LEGAL, MEDICAL, THERAPY SERVICES, ETC.):

NAMES TO WHOM FEES WERE PAID	AMOUNT OF FEES FOR YEAR		EXPLANATION OF SERVICES RENDERED	LINE REPORTED ON PAGES 21-23
	N.H.	H.R.F.		
A. Syr. clinical & Ref. Lab	8820	16,380	Laboratory	Page 23 line 59
B. Perl & Goldman, MD	4904	9,106	Radiology	"
C. F. Durgin, MD	137	253	Psychiatry	"
D. L Farchione, MD	1309	2,431	Medical	"
E. A. Doust, MD	432	803	Medical	"
F. G. Heitzman, MD	177	328	Medical	"
G. A. Doust, MD	202	374	Medical	"
I.				
J.				
K.				
L.				
M.				
N.				
O.				
P.				
Q.				
R.				
S.				
T.				
U.				
V.				

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. HRF - 3301081
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SCHEDULE OF DEPRECIATION

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

BE SPECIFIC IN ITEMIZING DEPRECIABLE ITEMS. IF NECESSARY ATTACH ITEMIZED LIST. DEPRECIABLE ITEMS ARE TO BE LISTED UNDER THE PROPER HEADING. USE WHOLE NUMBERS ONLY.

DESCRIPTION OF PROPERTY	DATE OF ACQUISITION	HISTORICAL COST (EXCLUSIVE OF LAND)	LESS: SALVAGE VALUE	COST TO BE DEPRECIATED	ACCUM. DEPR. TO BEGINNING OF YEAR'S OPERATION	METHOD OF COMPUTING DEPRECIATION (1)	RATE (%)	DEPRECIATION FOR THIS YEAR
(A) LAND IMPROVEMENTS:								
SUBTOTAL (LAND IMPROVEMENTS)-(MUST AGREE WITH PAGE 22, LINE B34)...								-0-
(B) BUILDINGS & BUILDING IMPROVEMENTS:								
SUBTOTAL (BUILDINGS AND BUILDING IMPROVEMENTS) —(MUST AGREE WITH PAGE 22, LINE B35).......								-0-
(C) NON-MOVABLE EQUIPMENT:								
SUBTOTAL (NON-MOVABLE EQUIPMENT)-(MUST AGREE WITH PAGE 22, LINE B36)........								-0-

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NYS DEPARTMENT OF HEALTH
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SCHEDULE OF DEPRECIATION

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

BE SPECIFIC IN ITEMIZING DEPRECIABLE ITEMS. IF NECESSARY ATTACH ITEMIZED LIST. DEPRECIABLE ITEMS ARE TO BE LISTED UNDER THE PROPER HEADING. USE WHOLE NUMBERS ONLY.

DESCRIPTION OF PROPERTY	DATE OF ACQUISITION	HISTORICAL COST	LESS: SALVAGE VALUE (1)	COST TO BE DEPRECIATED	ACCUM. DEPR. TO BEGINNING OF YEAR'S OPERATION	METHOD OF COMPUTING DEPRECIATION (2)	RATE (%)	DEPRECIATION FOR THIS YEAR
(D) MOVABLE EQUIPMENT:								
1. MOTOR VEHICLES.								
2. OTHER THAN MOTOR VEHICLES.								
Group II	various	89,436	-0-	89,436	-0-	straight line	various	7,013

SUBTOTAL (MOVABLE EQUIPMENT)-(MUST AGREE WITH PAGE 22, LINE B37).... 7,013

1. THIS COLUMN WILL BE BLANK FOR ANY ITEMS FOR WHICH THE DECLINING BALANCE METHOD IS USED.
2. DEPRECIATION METHODS ACCEPTABLE ARE (1) STRAIGHT-LINE AND (2) DECLINING BALANCE AND (3) SUM OF THE YEAR'S DIGITS.

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NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO. SNF - 3301310

SCHEDULE OF AMORTIZATION

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

ITEMS MUST BE AMORTIZED USING STRAIGHT-LINE METHOD. USE WHOLE NUMBERS ONLY.

DESCRIPTION	DATE OF ACQUISITION	LENGTH OF AMORTIZATION	COST TO BE AMORTIZED	ACCUM. AMORT. TO BEGINNING OF YEAR'S OPERATION	BASIS FOR COMPUTING AMORTIZATION*	RATE (%)	AMORTIZATION FOR THIS YEAR
(A) ORGANIZATION EXPENSE:							
Monroe Abstract & Title	various		1305				
						SUBTOTAL (ORGANIZATION EXPENSE)	-0-
(B) MORTGAGE EXPENSE:							
						SUBTOTAL (MORTGAGE EXPENSE)	-0-
(C) LEASEHOLD IMPROVEMENTS & OTHER (SPECIFY)							
						SUBTOTAL (LEASEHOLD IMPROVEMENTS & OTHER)	-0-

* SPECIFY WHICH OF THE FOLLOWING USED:
(A) MINIMUM OF 5 YEARS OR 60 MONTHS;
(B) LIFE OF MORTGAGE; OR,
(C) REMAINING LIFE OF LEASE OR ACTUAL LIFE IF OWNED BY RELATED PARTY.

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NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO. SNF - 3301310 NAME OF FACILITY Loretto Rest Nursing Home Co

BALANCE SHEET

USE WHOLE NUMBERS ONLY

CURRENT FUNDS:

ASSETS:

1. CASH $
2. INVESTMENTS
   ACCOUNTS RECEIVABLE:
3. PATIENTS $
4. LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS
5. LINE 3 LESS LINE 4
6. OTHER $
7. LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS
8. LINE 6 LESS LINE 7
9. ACCRUED INTEREST RECEIVABLE
10. INVENTORIES
11. PREPAID INSURANCE
12. OTHER PREPAID EXPENSES
13. OTHER GENERAL FUND ASSETS (SPECIFY)
14.
15.
16.
17. DUE FROM OTHER FUNDS

18. TOTAL CURRENT FUND ASSETS (LINES 1 THROUGH 17) $

LIABILITIES, RESERVES AND CAPITAL:

19. ACCOUNTS PAYABLE $
20. SALARIES, WAGES AND FEES PAYABLE
21. WITHHOLDING AND SOCIAL SECURITY TAXES PAYABLE
22. NOTES AND LOANS PAYABLE
23. ACCRUED EXPENSES PAYABLE
24. ADVANCE PAYMENTS ON PATIENTS ACCOUNTS
25. DEFERRED INCOME
26. OTHER GENERAL FUND LIABILITIES (SPECIFY)
27.
28.
29. TEMPORARY FUND BALANCES
30. DUE TO OTHER FUNDS
31. GENERAL FUND BALANCE

32. TOTAL CURRENT FUND LIABILITIES, RESERVES AND CAPITAL (LINES 19 THROUGH 31) $

PLANT FUNDS:

ASSETS:

33. LAND $
34. BUILDINGS $
35. LESS: ACCUMULATED DEPRECIATION ON BUILDINGS
36. LINES 34 LESS 35
37. EQUIPMENT $
38. LESS: ACCUMULATED DEPRECIATION OF EQUIPMENT
39. LINES 37 LESS 38
40. MINOR EQUIPMENT (NON-DEPRECIABLE)
41. PLANT ASSETS UNDER CONSTRUCTION
42. PLANT FUND CASH AND INVESTMENTS
43. OTHER PLANT FUND ASSETS (SPECIFY)
44.
45. DEPRECIATION FUND CASH AND INVESTMENTS
46. DUE FROM OTHER FUNDS
47. TOTAL PLANT FUND ASSETS (LINES 33 THROUGH 46) $

* SEE ATTACHED NOTE

Operating Certificate Number: HRF - 3301081
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Loretto Rest Nursing Home Company, Inc.

Note attached to page 15:

Information for this page will be mailed when we receive audited financials. Please see the cover letter for an explanation.

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BALANCE SHEET

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

USE WHOLE NUMBERS ONLY

PLANT FUNDS (CONTINUED):

LIABILITIES, RESERVES AND CAPITAL:

3. BONDS AND LOANS PAYABLE..$______
49. MORTGAGES PAYABLE..______
50. PLANT IMPROVEMENT AND REPLACEMENT LIABILITIES..........______
51. OTHER PLANT FUND LIABILITIES (SPECIFY)____________...______
52 ____________...______
53. ____________...______
54. DUE TO OTHER FUNDS..______
55. DEPRECIATION FUND..______
56. RESERVES FOR PLANT IMPROVEMENT..................................______
57. CAPITAL-INVESTED IN PLANT..______

58. TOTAL PLANT LIABILITIES, RESERVES AND CAPITAL (LINES 48 THROUGH 57)....$______

ENDOWMENT FUNDS:

ASSETS:

59. CASH..$______
60. INVESTMENTS..$______
61. OTHER ENDOWMENT FUND ASSETS (SPECIFY)____________...______
62. ____________...______
63. DUE FROM OTHER FUNDS..______

64. TOTAL ENDOWMENT FUND ASSETS (LINES 59 THROUGH 63)..................$______

LIABILITIES AND PRINCIPAL:

DUE TO OTHER FUNDS..$______
. OTHER ENDOWMENT FUND LIABILITIES (SPECIFY)____________...______
67. ____________...______
68. PRINCIPAL - FUNDS FUNCTIONING AS ENDOWMENTS..................______
69. PRINCIPAL - ENDOWMENT FUND FOR GENERAL PURPOSES..................______
70. PRINCIPAL - ENDOWMENT FUNDS FOR RESTRICTED PURPOSES..................______

71. TOTAL ENDOWMENT FUND LIABILITIES AND PRINCIPAL (LINES 65 THROUGH 70)...$______

Information for this page will be mailed when we receive audited financials
Please see the cover letterfor an explanation.

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OPERATING CERTIFICATE NO. SNF - 3301310

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1056 CHANGES IN FUND BALANCE

NAME OF FACILITY Loretto Rest Nursing Home Co, I

USE WHOLE NUMBERS ONLY

	GENERAL FUND	TEMPORY FUND	PERMANENT ENDOWMENT FUND	PLANT FUNDS
1. BALANCE AT BEGINNING OF PERIOD				
ADDITIONS:				
2. EXCESS OF REVENUE OVER EXPENDITURES*		☒	☒	☒
3. PROVISION FOR DEPRECIATION CREDITED TO GENERAL FUND		☒	☒	☒
4. GRANTS, LEGACIES AND BEQUESTS RECEIVED				
5. INCOME FROM INVESTMENTS				
6. GAIN FROM INVESTMENTS SOLD OR REDEEMED				
7. TRANSFERS FROM OTHER FUNDS				
8. OTHER ADDITIONS (SPECIFY) ______				
9. ______				
10. ______				
11. BEGINNING BALANCE PLUS ADDITIONS				
DEDUCTIONS:				
12. EXCESS OF EXPENDITURES OVER REVENUE*		☒	☒	☒
13. PROVISION FOR DEPRECIATION TRANSFERRED FROM GENERAL FUND		☒	☒	☒
14. LOSS FROM INVESTMENTS SOLD OR REDEEMED				
15. TRANSFERS TO OTHER FUNDS				
16. PROVISION FOR DEPRECIATION CHARGED TO PLANT	☒	☒	☒	
17. OTHER DEDUCTIONS (SPECIFY) ______				
1 ______				
19. TOTAL DEDUCTIONS				
20. BALANCE AT END OF PERIOD				

A. TOTAL REVENUE (PAGE 20, ITEM F).. $ 5,462,485
B. TOTAL EXPENDITURES PER PROVIDER'S AUDITED STATEMENT (PAGE 37, LINE 1).. 6,306,388
C. NET INCOME OR DEFICIT (LINES A MINUS B).. $ (843,903)

RECORD NO. 14

ANALYSIS OF 'A' ABOVE (TOTAL REVENUE)

		NURSING HOMES		HEALTH RELATED FACILITIES
MEDICAID:				
FROM SOCIAL SERVICES	(12)	1669781	(12)	1612021
FROM SOCIAL SECURITY	(20)	198847	(20)	306944
FROM OTHER SOURCES	(28)	21703	(28)	40305
MEDICARE	(36)	7553	(36)	6229
PRIVATE PATIENTS	(44)	446442	(44)	1062149
ALL OTHER. cafeteria, bar, drugs, lab	(52)	31679	(52)	58832
TOTAL	(60)	2376005	(60)	3086480

USE WHOLE NUMBERS ONLY

HE-2V (2/76)

NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. HRF - 3301081
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1057

SCHEDULE OF:
FUNDED DEPRECIATION

NAME OF FACILITY Loretto Rest Nursing Home Co
In

USE WHOLE NUMBERS ONLY

AMOUNT

1. AMOUNT OF CASH DISBURSED FOR CAPITAL EXPENDITURES DURING THE YEAR EXCLUSIVE OF BORROWED FUNDS FROM OUTSIDE SOURCES. (EXPENDITURES NOT INCLUDED IN THE STATEMENT OF EXPENDITURES, PAGES 21 THROUGH 23)..$ -0-

2. PRINCIPAL PORTION OF PAYMENTS MADE DURING THE YEAR TO AMORTIZE INDEBTEDNESS RELATED TO CAPITAL ITEMS..................$ -0-

3. NET CHANGE IN THE BALANCE IN DEPRECIATION FUND DURING THE YEAR. (THIS REFERS TO MONIES SET ASIDE DURING THE PERIOD AND NOT TO THE DEPRECIATION RESERVE ACCOUNT). (INCREASE OR DECREASE IN YEAR-END BALANCE AS COMPARED WITH BALANCE AT BEGINNING OF YEAR. SHOW DECREASE IN RED.)..........................$ -0-

4. TOTAL AMOUNT OF BOTH FUNDED DEPRECIATION AND CAPITAL EXPENDITURES DURING YEAR. (IF ITEM 3 IS AN INCREASE IT IS ADDED TO AND IF A DECREASE IT IS SUBTRACTED FROM THE SUM OF ITEMS 1 AND 2 TO DETERMINE THE MAXIMUM DEPRECIATION THAT MAY BE ALLOWED.)..$ -0-

IE-2V (2/7…   HRF - 3301081   OF 44   STATEMENT REVENUE
NYS DEPARTMENT OF HEALTH SNF - 3301310
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USE WHOLE NUMBERS ONLY

NEGATIVE NUMBERS MUST BE BRACKETTED ( )

RECORD NO. 15

	TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY) Sub Chapter
	A	B	C	D
A. PATIENT REVENUE:				
1. ROOM, BOARD AND ROUTINE CARE....(12)	5,367,692	2341787	3021420	4485
2. OTHER PATIENT REVENUE (DETAIL BELOW BY TYPE OF SERVICE):				
(a) DRUGS....(20)	44,899	17440	26841	618
(b) MEDICAL SUPPLIES....(28)	61,678	40060	21618	
(c) PHYSICAL THERAPY....(36)				
(d) OTHER (SPECIFY) schedule attached ...(44)	40,497	18233	22133	131
(e) TOTAL OTHER PATIENT REVENUE (SUM OF LINES 2(a) THROUGH 2(d))....(52)	147,074	75733	70592	749
3. TOTAL PATIENT REVENUE (SUM OF LINES A1 AND A2(e))....(60)	5,514,766	2417520	3092012	5234
B. ALLOWANCES AND DEDUCTIONS: (IF APPLICABLE)				
1. (SPECIFY)....(68)	137,432	73193	63456	783
2. ....(76)				
3. ....(84)				
4. TOTAL ALLOWANCES AND DEDUCTIONS (SUM OF LINES B1 THROUGH B3)....(92)	137,432	73193	63456	783
C. NET REVENUE FROM SERVICES TO PATIENTS (LINE A3 MINUS B4)....(100)	5,377,334	2344327	3028556	4451

RECORD NO. 16

D. AUXILIARY REVENUE:				
1. RENTAL OF LIVING QUARTERS....(12)				
2. EMPLOYEES' MEALS....(20)	69,201	19887	49314	
3. LAUNDRY SERVICES TO EMPLOYEES AND OTHER....(28)				
4. SUPPLIES SOLD TO OTHER THAN PATIENTS....(36)				
5. GUEST AND SPECIAL NURSES' MEALS....(44)				
6. SPECIAL NURSES' FEES....(52)				
7. TELEPHONE INCOME FROM PATIENTS AND OTHERS....(60)	9	3	6	
8. MEDICAL ABSTRACT FEES, TRANSCRIPTS, ETC....(68)				
9. DISCOUNTS ON PURCHASES....(76)				
10. DONATED COMMODITIES....(84)	647	227	420	
11. BARBER AND BEAUTY SHOPS....(92)				
12. GIFT SHOPS....(100)				

RECORD NO. 17

13. TELEVISION RENTALS....(12)				
14. VALUE OF CONTRIBUTED SERVICES (RELIGIOUS)....(20)	12,820	3860	8960	

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Loretto Rest Nursing Home Company, Inc.

Page 19, Line 2D (Patient Revenue):

Other Patient Revenue

Laboratory	23,957	11,286	12,540	131
Radiology	16,540	6,947	9,593	
	40,497	18,233	22,133	131

Page 19, Line B1 (Allowances & Deductions)

Medicare A	1,971	1,971		
Medicare B	5,800	2,436	3,364	
Drugs	44,110	17,440	26,017	653
Laboratory	23,892	11,286	12,476	130
Medical Supplies	61,654	40,060	21,599	
Total to Line B1	137,432	73,193	63,456	783

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STATEMENT REVENUE

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

USE WHOLE NUMBERS ONLY
NEGATIVE NUMBERS MUST BE BRACKETTED ( )

RECORD NO. 17 (CONT'D)

		TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
D.	AUXILIARY REVENUE (CONT'D.):				
15.	SALE OF SCRAP....(20)				
16.	SALE OF ARTICLES FROM ACTIVITIES PROGRAM....(36)				
17.	OTHER (SPECIFY) cash shortage ...(44)	(537)	(188)	(349)	
18.	vending machines ...(52)	80	26	54	
19.	residents Lounge ...(60)	1,718	601	1117	
20.	coffee shop ...(68)	1,213	425	788	
21.	TOTAL AUXILIARY REVENUE (SUM OF LINES D1 THROUGH D20) ....(76)	85,151	24841	60310	

RECORD NO. 18

E.	SUPPLEMENTARY REVENUE:				
1.	CONTRIBUTIONS....(12)				
2.	INCOME FROM INVESTMENTS - GENERAL FUND....(20)				
3.	INCOME FROM INVESTMENTS - OTHER (SPECIFY) ...(28)				
4.	...(36)				
5.	OTHER (SPECIFY) ...(44)				
6.	...(52)				
7.	TOTAL SUPPLEMENTARY REVENUE (SUM OF LINES E1 THROUGH E6) ....(60)				
F.	TOTAL REVENUE (SUM OF LINES C, D21, AND E7)....(68)	5,462,485	2369168	3088866	4551

RECORD NO. 19

G.	ANALYSIS OF NET PATIENT REVENUE:				
1.	MEDICAID NET REVENUE....(12)	3,851,050	1890331	1959270	1449
2.	MEDICARE NET REVENUE:				
(a)	PART A....(20)	3,042	3042		
(b)	PART A - FINAL SETTLEMENT....(28)				
(c)	PART B....(36)	10,740	4511	6229	
(d)	PART B - FINAL SETTLEMENT....(44)				
(e)	TOTAL MEDICARE NET REVENUE (SUM OF LINES 2(a) THROUGH 2(d))....(52)	13,782	7553	6229	
3.	ALL OTHER NET PATIENT REVENUE:				
(a)	(SPECIFY) Private Pay ...(60)	1,511,628	446442	1062149	3037
(b)	Drugs ...(68)	789		824	(35
(c)	Laboratory ...(76)	65		65	
(d)	Medical Supplies ...(84)	20		20	
(e)	TOTAL ALL OTHER NET PATIENT REVENUE (SUM OF LINES 3(a) THROUGH 3(d))....(92)	1,512,502	446442	1063058	3002
4.	TOTAL NET PATIENT REVENUE (SUM OF LINES G1, G2(e), AND G3(e)) - (MUST AGREE WITH PAGE 19, LINE C).(100)	5,377,334	2344326	3028557	4451

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NYS DEPARTMENT OF HEALTH SNF - 3301310
OPERATING CERTIFICATE NO.________________ NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

RECORD NO. 20

USE WHOLE NUMBERS ONLY		TOTAL EXPENSES	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
		A	B	C	D
A. SALARIES AND WAGES:					
1. OPERATOR'S SERVICES, PAID OR IMPUTED	(12)	-0-			
2. ADMINISTRATOR(S) SALARY	(20)	39,326	12301	27025	
3. ASSISTANT ADMINISTRATOR(S)	(28)	15,615	5043	10572	
4. OTHER ADMINISTRATIVE (E.G. CLERICAL - SPECIFY ON PAGE 10, ITEM 3)	(36)	485,235	158790	319312	7133
5. DIETARY SERVICE	(44)	495,615	159320	336295	
6. LAUNDRY SERVICE	(52)	33,200	11261	21939	
7. HOUSEKEEPING	(60)	308,030	114282	193748	
8. REPAIRS AND MAINTENANCE	(68)	141,591	52480	89111	
9. PROTECTIVE SERVICES	(76)	36,532	11742	24790	
10. BARBER AND BEAUTICIAN	(84)	938	259	679	
11. PROFESSIONAL CARE OF PATIENTS (SPECIFY ON PAGE 24, ITEM A)	(92)	2300,197	1051106	1223119	25972
12. OTHER (SPECIFY) ________	(100)				

RECORD NO. 21

13. TOTAL SALARIES AND WAGES (SUM OF LINES A1 THROUGH A12)	(12)	3856,279	1576584	2246590	33105
B. EXPENDITURES OTHER THAN SALARIES:					
ADMINISTRATIVE AND GENERAL:					
1. EMPLOYEE HEALTH AND WELFARE BENEFITS (SPECIFY ON PAGE 26, ITEM H)	(20)	430,378	140917	289461	
2. INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT (SPECIFY ON PAGE 26, ITEM I)	(28)				
3. BAD DEBTS	(36)	51,356	17975	33381	
4. ACCOUNTING AND AUDITING	(44)				
5. LEGAL (SPECIFY ON PAGE 26, ITEM J)	(52)	3,603	1261	2342	
INSURANCE (EXCEPT PROPERTY)					
6. MALPRACTICE	(60)	11,667	3762	7905	
7. GENERAL LIABILITY	(68)				
8. OTHER (SPECIFY ON PAGE 26, ITEM K)	(76)	3,713	1270	2443	
9. OFFICE SUPPLIES	(84)	45,591	13223	32368	
10. TELEPHONE AND TELEGRAPH	(92)	50,068	16394	33674	
11. AMORTIZATION OF ORGANIZATIONAL EXPENSES	(100)				

RECORD. NO. 22

12. INDUSTRIAL APPRAISAL (SPECIFY PURPOSE)	(12)				
13. UNINCORPORATED BUSINESS TAX OR CORPORATE INCOME TAX	(20)				

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NYS DEPARTMENT OF HEALTH
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SNF - 3301310

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STATEMENT OF E NDITURES

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc

RECORD NO. [illegible] (CONT'D.)

USE WHOLE NUMBERS ONLY

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
B. EXPENDITURES OTHER THAN SALARIES (CONT'D.)				
ADMINISTRATIVE AND GENERAL:				
14. TRAVEL AND ENTERTAINMENT (SPECIFY ON PAGE 27, ITEM L)..........(28)	30,000	10108	19892	
15. OTHER (SPECIFY ON PAGE 27, ITEM M)..........(36)	246,815	79957	166858	
16. TOTAL ADMINISTRATIVE AND GENERAL (SUM OF LINES B1 THROUGH B15)..........(44)	873,191	284867		
DIETARY:				
17. FOOD..........(52)	398,485	128088		
18. NON-FOOD SUPPLIES..........(60)	71,105	23291		
19. DIETARY CONSULTANT..........(68)				
20. OTHER (SPECIFY) Schedule Attached ...(76)	4,069	1321		
21. TOTAL DIETARY (SUM OF LINES B17 THROUGH B20).......(84)	473,659	152700	[illegible]	

RECORD NO. 23

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
LAUNDRY AND LINEN:				
22. SUPPLIES..........(12)	159	56		
23. OTHER (SPECIFY) Schedule Attached ...(20)	109,452	36054		
24. TOTAL LAUNDRY AND LINEN (SUM OF LINES B22 AND B23).(28)	109,611	36110		
HOUSEKEEPING:				
25. SUPPLIES..........(36)	58,306	18439		
26. OTHER (SPECIFY) Minor Furniture & Equipment ..(44)	11,905	3354		
27. TOTAL HOUSEKEEPING (SUM OF LINES B25 AND B26)......(52)	70,211	21793		
MAINTENANCE AND OPERATION OF PLANT:				
28. REPAIRS AND MAINTENANCE... See Schedule..........(60)	81,880	26421		
29. HEAT..........(68)				
30. LIGHT AND POWER..........(76)				
31. WATER AND SEWER..........(84)	5,041	1698		
32. OTHER (SPECIFY) All Electric Building ...(92)	160,941	51416		
33. TOTAL MAINTENANCE AND OPERATION OF PLANT (SUM OF LINES B28 THROUGH B32)..........(100)	247,862	79535		

RECORD NO. 24

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
PROPERTY EXPENDITURES:				
DEPRECIATION:				
34. LAND IMPROVEMENTS (SPECIFY ON PAGE 12, ITEM A)...(12)				
35. BUILDINGS AND BUILDINGS IMPROVEMENTS (SPECIFY ON PAGE 12, ITEM B)..........(20)				
36. NON-MOVABLE EQUIPMENT (SPECIFY ON PAGE 12, ITEM C)(28)				
37. MOVABLE EQUIPMENT (SPECIFY ON PAGE 13, ITEM D)...(36)	7,013	2455		
38. AMORTIZATION OF LEASEHOLD IMPROVEMENTS..........(44)				

Loretto Rest Nursing Home Company, Inc.

Page 22, Line 20 (Dietary):

Minor Furniture and Equipment	3,052	982	2,070
Dues & Subscriptions	88	30	58
Travel-Conferences	929	309	620
Total to Line 20	4,069	1,321	2,748

Page 22, Line 23 (Other Laundry)

Rental	84,451	28,131	56,320
Residents Personal Laundry	25,001	7,923	17,078
Total to Line 23	109,452	36,054	73,398

Page 22, Line 28 (Repairs and Maintenance)

Electrical Maintenance	8,032	2,703	
Grounds Maintenance	8,751	2,837	
Painting	966	338	
Plumbing Maintenance	58	17	
General Carpentry	1,784	624	
Hardware	4,807	1,513	
Maintenance Supplies (General)	3,499	1,040	
Minor Furniture & Equipment	10,865	3,291	
Exterminating	740	235	
Rubbish Removal	12,020	3,818	
Ser. Contract - Elect. Equip.	13,033	4,256	
Ser. Contract - Grounds	3,586	1,053	
Ser. Contract - Heat, Air Cond.	4,225	1,479	
Ser. Contract - Equipment	49	17	
Ser. Contract - Business Mach.	479	168	
Fire Protection	3,183	1,090	
Miscellaneous	268	76	
Repairs - Air Conditioners	339	119	
Repairs - Business Mach.	845	283	
Repairs - Electrical	274	88	
Repairs - Elevators	284	93	
Repairs - Gen. Equipment	2,461	840	
Repairs - Medical Equipment	720	251	
Repairs - Heating	120	28	
Repairs - Plumbing	492	164	
Total Line 28	81,880	26,421	5

(2-7[illegible])
NYS DEPA ENT OF HEALTH HRF - 3301081 OF 44 STATEME[illegible]ENDITURES
OPERATING CERTIFICATE NO. SNF - 3301310 NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

USE WHOLE NUMBERS ONLY

RECORD NO. 24 CONT'D.

			TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIF D
B.	EXPENDITURES OTHER THAN SALARIES (CONT'D.): PROPERTY EXPENDITURES:					
	INTEREST:					
39.	BUILDINGS, LAND IMPROVEMENTS, AND NON-MOVABLE EQUIPMENT (SPECIFY ON PAGE 28, ITEM N)	(52)	62,942	22030	40912	
40.	MOVABLE EQUIPMENT (SPECIFY ON PAGE 28, ITEM O)	(60)				
41.	INSURANCE ON PROPERTY	(68)	15,069	4835	10234	
42.	REAL ESTATE TAXES	(76)				
43.	OCCUPANCY TAX	(84)				

RECORD NO. 25

			A	B	C	D
	RENT:					
44.	LAND	(12)				
45.	BUILDINGS AND NON MOVABLE EQUIPMENT	(20)				
46.	MOVABLE EQUIPMENT - MOTOR VEHICLES	(28)	10,047	3215	6832	
47.	MOVABLE EQUIPMENT - ALL OTHER	(36)	31,401	10040	21361	
48.	AMORTIZATION OF MORTGAGE EXPENSES	(44)				
49.	OTHER (SPECIFY)	(52)				
50.	TOTAL PROPERTY EXPENDITURES (SUM OF LINES B34 THROUGH B49)	(60)	126,472	42575	83897	

RECORD NO. 26

			A	B	C	D
	PROFESSIONAL CARE OF PATIENTS:					
51.	PRESCRIPTION DRUGS	(12)	36,175	12118	24057	
52.	MEDICINE CABINET DRUGS	(20)	21,600	6696	14904	
53.	MEDICAL SUPPLIES	(28)	76,580	23740	52840	
54.	LABORATORY	(36)	881	203	678	
55.	X-RAY	(44)	5,648	1910	3738	
56.	MEDICAL RECORDS	(52)	4,312	1096	3246	
57.	AMBULANCE	(60)	5,760	2594	3166	
58.	OXYGEN	(68)	2,227	1014	1213	
59.	MEDICAL AND OTHER PROFESSIONAL FEES (SPECIFY ON PAGE 28, ITEM P)	(76)	46,046	15671	30375	
60.	OTHER (SPECIFY) schedule attached	(84)	349,844	112358	237486	
61.	TOTAL PROFESSIONAL CARE OF PATIENTS (SUM OF LINES B51 THROUGH B60)	(92)	549,103	177400	371703	
62.	TOTAL EXPENDITURES OTHER THAN SALARIES (SUM OF LINES B16, B21, B24, B27, B33, B50 AND B61)	(100)	2,450,109	794980	1655129	

RECORD NO. 27

			A	B	C	D
63.	TOTAL EXPENDITURES (SUM OF LINES A13 AND B62)	(12)	6,306,388	2371564	3901719	

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Operating Certificate Number: HRF - 3301081 Loretto Rest Nursing
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Page 23, Line 60 (Other)

Dental Supplies	8,665	2,997	5,668
EKG Supplies	114	26	88
Temp. Nursing Svs.	299,567	95,587	203,980
Nurse Consulting	455	160	295
Pub. & Sub.	1,612	517	1,095
Pharmacy Supplies	310	109	201
Medical Supplies	641	224	417
Nursing Supplies	360	82	278
PT Supplies	7,330	2,477	4,853
OT Supplies	5,879	2,058	3,821
Activities Supplies	21,088	6,821	14,267
Speech & Hearing	3,823	1,300	2,523
	349,844	112,358	237,486

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NYS DEPARTMENT OF HEALTH HRF - 3301081
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OF 44 SUPPLEMENTAL SCHEDULE TO STATEMENT OF [illegible]NDITURES

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

USE WHOLE NUMBERS ONLY

RECORD NO. 27 (CONT'D)

		TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECI D
A. PROFESSIONAL CARE OF PATIENTS:					
1. NURSING SERVICE:					
(a) DIRECTOR OF NURSING	(20)	19,318	5,9,8,9	1,3,3,2,9	
(b) REGISTERED NURSES	(28)	523,559	2,5,4,6,2,6	2,4,9,8,7,8	1,9,0,5
(c) LICENSED PRACTICAL NURSES	(36)	299,260	1,5,8,0,9,2	1,4,1,1,6,8	
(d) AIDES AND ATTENDANTS	(44)	715,897	3,9,2,4,8,1	3,2,3,4,1,6	
2. OCCUPATIONAL THERAPY (SPECIFY ON PAGE 24, ITEM B)	(52)	63,768	2,0,3,3,4	4,3,4,3,4	
3. ACTIVITIES PROGRAM (SPECIFY ON PAGE 24, ITEM C)	(60)	161,970	5,2,4,3,3	1,0,9,5,3,7	
4. PHYSICAL THERAPY (SPECIFY ON PAGE 25, ITEM D)	(68)	63,056	2,0,4,8,0	4,2,5,7,6	
5. SPEECH PATHOLOGY (SPECIFY ON PAGE 25, ITEM E)	(76)	19,195	6,1,4,2	1,3,0,5,3	
6. SOCIAL SERVICE WORKERS	(84)	105,571	3,0,1,9,4	6,8,4,6,0	6,9,1
7. PHYSICIANS (SPECIFY ON PAGE 25, ITEM F)	(92)	181,303	6,1,2,2,3	1,2,0,0,8,0	
8. AUDIOLOGY (SPECIFY ON PAGE 25, ITEM G)	(100)	15,482	4,9,5,4	1,0,5,2,8	
RECORD NO. 28					
9. PODIATRISTS	(12)				
10. DENTISTS	(20)	3,277	1,1,4,7	2,1,3,0	
11. LABORATORY TECHNICIANS	(28)				
12. RADIOLOGIST/RADIOLOGY TECHNICIANS	(36)	16,395	5,0,6,8	1,1,3,2,7	
13. MEDICAL RECORDS PERSONNEL	(44)	56,261	1,9,1,1,1	3,7,1,5,0	
14. PHARMACISTS	(52)	38,714	1,3,4,7,7	2,5,2,3,7	
15. OTHER MEDICAL TECHNICIANS	(60)				
16. OTHER (SPECIFY) chaplaincy	(68)	17,171	5,3,5,5	1,1,8,1,6	
17. TOTAL PROFESSIONAL CARE OF PATIENTS (MUST AGREE WITH PAGE 21, LINE A11)	(76)	2,300,197	1,0,5,1,1,0,6	1,2,2,3,1,1,9	2,5,9,7
B. OCCUPATIONAL THERAPY:					
1. PATIENT OCCUPATIONAL THERAPISTS	(84)	47,077	1,5,1,7,0	3,1,9,0,7	
2. CERTIFIED THERAPIST ASSISTANTS	(92)	4,904	1,4,2,7	3,4,7,7	
3. AIDES	(100)	6,636	2,1,2,7	4,5,0,9	
RECORD NO. 29					
4. OTHER (SPECIFY) clerk	(12)	5,151	1,6,1,0	3,5,4,1	
5. TOTAL OCCUPATIONAL THERAPY (MUST AGREE WITH PAGE 24, LINE A2)	(20)	63,768	2,0,3,3,4	4,3,4,3,4	
C. ACTIVITIES PROGRAM:					
1. QUALIFIED ACTIVITIES DIRECTOR	(28)	14,704	4,6,0,2		1,0,1,0
2. ACTING ACTIVITIES DIRECTOR	(36)	17,953	2,8,2,2		1,5,1,3
3. ACTIVITIES AIDES	(44)	109,779	3,7,3,9,3		7,2,3,8

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25 OF 44 SUPPLEMENTAL SCHEDULE TO STATEMENT OF ENDITURES

RECORD NO. 29 (CONT'D.)

USE WHOLE NUMBERS ONLY

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY D
C. ACTIVITIES PROGRAM:				
5. OTHER (SPECIFY) secretary, clerk ...(60)	9,592	3129	6463	
6. TOTAL ACTIVITIES PROGRAM (MUST AGREE WITH PAGE 24, LINE A3)...(68)	161,970	52433	109537	
D. PHYSICAL THERAPY:				
1. PATIENT PHYSICAL THERAPISTS ...(76)	43,118	14095	29023	
2. CERTIFIED THERAPIST ASSISTANTS ...(84)	2,392	837	1555	
3. AIDES ...(92)	17,546	5548	11998	
4. OTHER (SPECIFY) ...(100)				
RECORD NO. 30				
5. TOTAL PHYSICAL THERAPY (MUST AGREE WITH PAGE 24, LINE A4)...(12)	63,056	20480	42576	
E. SPEECH PATHOLOGY:				
1. SPEECH PATHOLOGISTS...(20)	16,338	5228	11110	
2. ASSISTANT SPEECH PATHOLOGISTS...(28)				
3. AIDES...(36)	2,857	914	1943	
4. OTHER (SPECIFY) ...(44)				
5. TOTAL SPEECH PATHOLOGY (MUST AGREE WITH PAGE 24, LINE A5)...(52)	19,195	6142	13053	
F. PHYSICIANS:				
1. MEDICAL DIRECTOR...(60)	40,557	12619	27938	
2. UTILIZATION REVIEW...(68)	16,360	5148	11212	
3. PATIENT CARE...(76)	124,386	43456	80930	
4. OTHER (SPECIFY) ...(84)				
5. TOTAL PHYSICIANS (MUST AGREE WITH PAGE 24, LINE A7)(92)	181,303	61223	120080	
G. AUDIOLOGY:				
1. AUDIOLOGISTS...(100)	11,915	3813	8102	
RECORD NO. 31				
2. ASSISTANT AUDIOLOGISTS...(12)				
3. AIDES...(20)				
4. OTHER (SPECIFY) clerk ...(28)	3,567	1141	2426	
5. TOTAL AUDIOLOGY (MUST AGREE WITH PAGE 24, LINE A8)..(36)	15,482	4954	10528	

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SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

NAME OF FACILITY Loretto Rest Nursing Home Company Inc.

RECORD NO. 31 (CONT'D.)

USE WHOLE NUMBERS ONLY

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY D
H. EMPLOYEE HEALTH AND WELFARE BENEFITS:				
1. WORKMEN'S COMPENSATION........(44)	39,962	13330	26632	
2. DISABILITY INSURANCE........(52)	12,047	3771	8276	
3. UNEMPLOYMENT INSURANCE........(60)	1,559	546	1013	
4. SOCIAL SECURITY (F.I.C.A.)........(68)	207,555	68227	139328	
5. HEALTH INSURANCE........(76)	114,021	37436	76585	
6. LIFE INSURANCE........(84)	39,943	13008	26935	
7. PENSIONS........(92)	5,342	1548	3794	
8. UNIFORM ALLOWANCE........(100)				
RECORD NO. 32				
9. OTHER (SPECIFY) Annuities ...(12)	9,949	3051	6898	
10. TOTAL EMPLOYEE HEALTH AND WELFARE BENEFITS (MUST AGREE WITH PAGE 21, LINE B1)........(20)	430,378	140917	289461	
I. INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT) (IDENTIFY LENDER AND RATE OF INTEREST):				
1. (SPECIFY)______......				
2. ______......				
3. ______......				
4. TOTAL INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT) - (MUST AGREE WITH PAGE 21, LINE B2).....				
J. LEGAL:				
1. ESTABLISHMENT........(28)				
2. LITIGATION - AGAINST STATE........(36)				
3. LITIGATION - AGAINST OTHER THAN STATE........(44)	1,518	531	987	
4. OTHER (SPECIFY) Retainer ...(52)	2,085	730	1355	
5. TOTAL LEGAL (MUST AGREE WITH PAGE 21, LINE B5)....(60)	3,603	1261	2342	
K. OTHER INSURANCE (EXCEPT PROPERTY):				
1. UMBRELLA (BLANKET COVERAGE)........				
2. AUTOMOBILE........	1,313	430	883	
3. OTHER (SPECIFY) Equipment	2,400	840	1,560	
4. TOTAL OTHER INSURANCE (EXCEPT PROPERTY) - (MUST AGREE WITH PAGE 21, LINE B8)........	3,713	1270	2,443	

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NYS DEPARTMENT OF HEALTH SNF - 3301310
OPERATING CERTIFICATE NO.________ NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

USE WHOLE NUMBERS ONLY

RECORD NO. 32 (CONT'D.)

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPEC D
L. TRAVEL AND ENTERTAINMENT:				
1. PATIENT TRAVEL AND ENTERTAINMENT....(68)				
2. CHRISTMAS PARTIES AND GIFTS - EMPLOYEES....(76)				
3. CHRISTMAS PARTIES AND GIFTS - PATIENTS....(84)	3,814	1335	2479	
4. AUTOMOBILE EXPENSES....(92)	5,052	1714	3338	
5. EMPLOYEE TRAVEL....(100)	4,468	1455	3013	

RECORD NO. 33

	A	B	C	D
6. CONVENTIONS....(12)	6,765	2204	4561	
7. CONTINUING EDUCATION....(20)	9,901	3400	6501	
8. OTHER (SPECIFY)________...(28)				
9. ________...(36)				
10. ________...(44)				
11. TOTAL TRAVEL AND ENTERTAINMENT (MUST AGREE WITH PAGE 22, LINE B14)....(52)	30,000	10108	19892	
M. OTHER ADMINISTRATIVE AND GENERAL:				
1. ADVERTISING (HELP WANTED)....(60)	22,893	6953	15940	
2. ADVERTISING (TELEPHONE DIRECTORY)....(68)				
3. OTHER ADVERTISING (SPECIFY) Bldg. Opening, Admitting...(76)	45,917	15032	30885	
4. CONTRIBUTIONS....(84)				
5. MEDICAL RECORDS....(92)				
6. CHAPLAIN AND OTHER RELIGIOUS....(100)	29,101	9793	19308	

RECORD NO. 34

	A	B	C	D
7. BARBER AND BEAUTY SUPPLIES....(12)	811	284	527	
8. POSTAGE....(20)	5,212	1620	3592	
9. DUES AND MEMBERSHIP FEES:....(28)				
(a) NURSING HOME ASSOCIATION (REGULAR)....(36)	737	258	479	
(b) NURSING HOME ASSOCIATION (SPECIAL ASSESSMENTS)(44)				
(c) OTHER (SPECIFY) CNY, Hosp. Assn., Group...(52)	1,743	610	1133	
(d) Manufact. Assn of CNY purchasing..(60)	175	61	114	
(e) Amer. Geriatric Society...(68)	47	14	33	
10. OTHER (SPECIFY) Recruiting Expense...(76)	6,068	1776	4292	
11. Data Processing...(84)	47,971	16402	31569	
12. Schedule Attached...(92)	86,140	27154	58986	
13. TOTAL OTHER ADMINISTRATIVE AND GENERAL (MUST AGREE WITH PAGE 22, LINE B15)....(100)	246,815	79957	166858	

Page 27, Line M12 (Other Administration):

Publications & Subscriptions	10,967	3,596	7,371
Minor Furniture Equipment	30,952	9,293	21,659
Printing	5,359	1,872	3,487
Consulting	12,895	3,832	9,063
Penalties (IRS)	3,790	1,326	2,464
Education Supplies	4,618	1,527	3,091
Temporary Help	12,787	4,175	8,612
Bank Charges	109	37	72
Permits & Fees	915	319	596
Repairs - Office Mach.	160	37	123
Equipment Rental	49	11	38
Public Relations	2,866	901	1,965
Miscellaneous Supplies	673	228	445
Total Line M12	86,140	27,154	58,986

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NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C.	OTHER (SPECIF D
N. INTEREST - BUILDINGS, LAND IMPROVEMENTS AND NON-MOVABLE EQUIPMENT (IDENTIFY LENDER AND RATE OF INTEREST):				
1. FIRST MORTGAGE.. 28A Facility..................	62,942	22,030	40,912	
2. SECOND MORTGAGE..................................				
3. THIRD MORTGAGE..................................				
4. FOURTH MORTGAGE..................................				
5. OTHER LOANS (SPECIFY)_______________...				
6. _______________...				
7. _______________...				
8. TOTAL INTEREST - BUILDINGS, LAND IMPROVEMENTS, AND NON-MOVABLE EQUIPMENT (MUST AGREE WITH PAGE 23, LINE B39)...........................	62,942	22,030	40,912	
O. INTEREST - MOVABLE EQUIPMENT (IDENTIFY LENDER AND RATE OF INTEREST):				
1. MOTOR VEHICLES (SPECIFY)_______________...				
2. _______________...				
3. _______________...				
4. OTHER MOVABLE EQUIPMENT (SPECIFY)_______________...				
5. _______________...				
6. _______________...				
7. TOTAL INTEREST - MOVABLE EQUIPMENT (MUST AGREE WITH PAGE 23, LINE B40)........................				

RECORD NO. 35

P. MEDICAL AND OTHER PROFESSIONAL FEES:				
1. PHYSICIANS (SPECIFY ON PAGE 29, ITEM Q)..........(12)	6,446	2263	4183	
2. OCCUPATIONAL THERAPY (SPECIFY ON PAGE 29, ITEM R).(20)				
3. ACTIVITIES PROGRAM..............................(28)				
4. PHYSICAL THERAPY (SPECIFY ON PAGE 29, ITEM S).....(36)				
5. SPEECH PATHOLOGY (SPECIFY ON PAGE 29, ITEM T).....(44)				
6. PODIATRY..(52)				
7. DENTAL..(60)				
8. SPECIAL DUTY NURSES.............................(68)				
9. SOCIAL SERVICE..................................(76)				
10. PHARMACY.......................................(84)				
11. AUDIOLOGY (SPECIFY ON PAGE 30, ITEM U)...........(92)				
12. LABORATORY TECHNICIANS........................(100)	25,200	8368	16832	

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OPERATING CERTIFICATE NO. SNF - 3301310 NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

USE WHOLE NUMBERS ONLY

RECORD NO. 36

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
P. MEDICAL AND OTHER PROFESSIONAL FEES (CONT'D.)				
13. X-RAY TECHNICIANS/RADIOLOGISTS..........(12)	14,010	4,904	9,106	
14. MEDICAL RECORDS PERSONNEL..........(20)				
15. OTHER MEDICAL TECHNICIANS..........(28)				
16. OTHER (SPECIFY) Psychiatry ...(36)	390	136	254	
17. TOTAL MEDICAL AND OTHER PROFESSIONAL FEES (MUST AGREE WITH PAGE 23, LINE B59)..........(44)	46,046	15,671	30,375	
Q. PHYSICIANS:				
1. MEDICAL DIRECTOR..........(52)				
2. UTILIZATION REVIEW..........(60)				
3. PATIENT CARE..........(68)				
4. OTHER (SPECIFY) ...(76)	6,446	2,263	4,183	
5. TOTAL PHYSICIANS (MUST AGREE WITH PAGE 20, LINE P1)(84)	6,446	2,263	4,183	
R. OCCUPATIONAL THERAPY:				
1. PATIENT OCCUPATIONAL THERAPISTS..........(92)				
2. CERTIFIED THERAPIST ASSISTANTS..........(100)				

RECORD NO. 37

3. AIDES..........(12)				
4. OTHER (SPECIFY) ...(20)				
5. TOTAL OCCUPATIONAL THERAPY (MUST AGREE WITH PAGE 20, LINE P2)..........(28)				
S. PHYSICAL THERAPY:				
1. PATIENT PHYSICAL THERAPISTS..........(36)				
2. CERTIFIED THERAPIST ASSISTANTS..........(44)				
3. AIDES..........(52)				
4. OTHER(SPECIFY) ...(60)				
5. TOTAL PHYSICAL THERAPY (MUST AGREE WITH PAGE 20, LINE P4)..........(68)				
T. SPEECH PATHOLOGY:				
1. SPEECH PATHOLOGISTS..........(76)				
2. ASSISTANT SPEECH PATHOLOGISTS..........(84)				
3. AIDES..........(92)				
4. OTHER (SPECIFY) ...(100)				

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NYS DEPARTMENT OF HEALTH HRF - 3301081

OPERATING CERTIFICATE NO. SNF - 3301310 NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

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SUPPLEMENTAL SCHEDULE TO STATE T OF EXPENDITURES

RECORD NO. 38

USE WHOLE NUMBERS ONLY

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
T. SPEECH PATHOLOGY: (CONT'D.)				
5. TOTAL SPEECH PATHOLOGY (MUST AGREE WITH PAGE 28, LINE P5) ....(12)				
U. AUDIOLOGY:				
1. AUDIOLOGISTS ....(20)				
2. ASSISTANT AUDIOLOGISTS ....(28)				
3. AIDES ....(36)				
4. OTHER (SPECIFY)__________ ...(44)				
5. TOTAL AUDIOLOGY (MUST AGREE WITH PAGE 28, LINE P11) ..(52)				

V. USE THESE LINES FOR DETAILING ANY LINE ITEM ON PAGES 21 THROUGH 30 FOR WHICH ADDITIONAL SPACE IS NECESSARY. (PLEASE CROSS REFERENCE):

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SCHEDULE OF STATISTICAL DA

NAME OF FACILITY Loretto Rest Nursing Home Co, Inc.

RECORD NO. 39

	TOTAL EXPENSES	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
	A	B	C	D
A. SQUARE FOOTAGE				
1. TOTAL FACILITY GROSS............(12)	285,792	61452	139008	8533
2. TOTAL FACILITY GROSS CURRENTLY SUBJECT TO HOUSEKEEPING.........(19)	267,996	61452	139008	6753
3. TOTAL FACILITY GROSS CURRENTLY SUBJECT TO MAINTENANCE/HEATING..(26)	285,792	61452	139008	8533
4. TOTAL NUMBER OF BUILDINGS INCL. IN ITEM 3 ABOVE.................(33)	1			
5. TOTAL NUMBER OF PATIENT FLOORS*..........................(35)	11	3	8	2
B. ANNUAL NUMBER OF PATIENT MEALS...(37)	412,620	136149	276471	
C. ANNUAL NUMBER OF EMPLOYEE AND GUEST MEALS..................(44)	53.312			5331
D. ANNUAL POUNDS LAUNDRY & LINEN....(51)				
ANNUAL NUMBER OF PHARMACY PRESCRIPTIONS FILLED.............(58) (INCLUDE ONLY ITEMS THAT REQUIRE A PRESCRIPTION BY LAW IN ORDER TO BE DISPENSED.)	20,688	7378	13310	
ANNUAL NUMBER OF LABORATORY TESTS PROVIDED..........................(65)	5,008	2480	2528	
ANNUAL NUMBER OF RADIOLOGY FILMS PROVIDED..........................(72)	2,653	1118	1535	

H. YOUR TYPE OF HEAT...............(79)

OIL #2 ☐ 1 #4 ☐ 2 #6 ☐ 3 GAS ☐ 4 ELECTRIC ☒ 5 PURCHASED STEAM ☐ 6

NOTE: THE ABOVE STATISTICS SHOULD BE PROVIDED FOR ANY OF THE ABOVE SERVICES FOR WHICH COSTS ARE INCLUDED IN THE FACILITY'S STATEMENT OF EXPENSE.

* PATIENT FLOORS REFERS TO FLOORS WHERE PATIENTS CURRENTLY RESIDE OR FREQUENTLY ENGAGE IN ACTIVITIES (RECREATION, EATING, THERAPY, ETC.). IF MORE THAN ONE BUILDING, ADD ALL FLOORS (E.G.). IF TWO FLOORS IN BUILDING A AND 3 FLOORS IN BUILDING B, THE CORRECT RESPONSE WOULD BE 2 + 3 = 5 FLOORS.

* Basement, Penthouse

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NYS DEPARTMENT OF HEALTH HRF - 3301081

OPERATING CERTIFICATE NO SNF - 3301310 NAME OF FACILITY Loretto Rest Nursing Home Company, Inc

RECORD NO. 40

	TOTAL EXPENSES	NURSING HOME	H.R.F.	OTHER (SPECIFY)
	A	B	C	D

Sub Chapte E

I. SUBMIT THE NUMBER OF PATIENTS ACTIVELY (PRIMARILY ON A WEEKLY BASIS) RECEIVING THE FOLLOWING SERVICES AS OF THE LAST WEEK OF THE REPORT PERIOD:

	A	B	C	D
1. PHYSICAL THERAPY......................(12)	92	58	33	
2. SPEECH PATHOLOGY......................(16)	10	3	7	
3. OCCUPATIONAL THERAPY..................(20)	47	33	14	
4. INHALATION THERAPY....................(24)	0	0	0	
5. RADIATION THERAPY.....................(28)	0	0	0	
6. ACTIVITIES/RECREATIONAL THERAPY.......(32)	410	135	275	
7. SOCIAL SERVICE........................(36)	495	170	325	

J. SUBMIT THE NUMBER OF VOLUNTEER AND (UNPAID) STUDENT HOURS GENERALLY PROVIDED IN A TYPICAL FOUR WEEK PERIOD, AS FOLLOWS:

	A	B	C	D
1. ADMINISTRATIVE HOURS..................(40)	0	0	0	
2. CLERICAL HOURS........................(45)	20	7	13	
3. PHYSICIANS HOURS......................(50)	0	0	0	
4. NURSING HOURS (RN ONLY)...............(55)	0	0	0	
5. SOCIAL SERVICE HOURS..................(60)	0	0	0	
6. PHYSICAL THERAPY HOURS..transport.....(65)	60	30	30	
OCCUPATIONAL THERAPY HOURS. transport.(70)	20	15	5	
SPEECH PATHOLOGY HOURS................(75)	0	0	0	
9. RECREATIONAL THERAPY HOURS............(80)	18	8	10	
10. OTHER (SPECIFY)......................(85)				
11. visiting ...(90)	300	105	195	
12. library ...(95)	46	16	30	
13. gift shop ..(100)	64	20	44	
14. reception ..(105)	49	17	32	

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AVERAGE NUMBER OF FULL-TIME PERSONNEL

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

RECORD NO. 41

			TOTAL HOURS WORKED INCLUDING OVERTIME AND VACATIONS		STANDARD HRS. IN WORK WEEK FOR ONE INDIVIDUAL		FULL-TIME EQUIVALENT PERSONNEL TO ONE DECIMAL	
			N.H.	H.R.F.	N.H.	H.R.F.	N.H.	H.R.F.
1.	OPERATORS AND OWNERS	(12)	0	0	0	0	0	0
2.	ADMINISTRATOR	(22)	650	1206	14.0	26.0	.5	.5
3.	ASSISTANT ADMINISTRATOR	(32)	650	1206	14.0	26.0	.5	.5
4.	OTHER ADMINISTRATIVE	(42)	27840	53824	40.0	40.0	15	29
5.	DIETARY SERVICE:							
	(a) DIETICIAN AND TECHNICIANS	(52)	5568	7424	40.0	40.0	3	4
	(b) OTHER DIETARY SERVICE	(62)	72384	141056	40.0	40.0	39	76
6.	LAUNDRY SERVICE	(72)	7424	9280	40.0	40.0	4	5
7.	HOUSEKEEPING	(82)	51968	63104	40.0	40.0	28	34
8.	REPAIRS AND MAINTENANCE	(92)	5673	11376	40.0	40.0	3	6
9.	PROTECTIVE SERVICES	(102)	5277	9280	40.0	40.0	3	5

RECORD NO. 42

10.	BARBER AND BEAUTICIAN	(12)	52	97	1.1	2.1	.1	.1
11.	NURSING:							
	(a) DIRECTOR OF NURSING	(22)	650	1206	14.0	26.0	.5	.5
	(b) REGISTERED NURSES - ADMINISTRATIVE	(32)	3712	1856	40.0	40.0	2	1
	(c) REGISTERED NURSES - SUPERVISORY	(42)	3712	3712	40.0	40.0	2	2
	(d) REGISTERED NURSES - HEAD NURSES	(52)	5568	9280	40.0	40.0	3	5
	(e) REGISTERED NURSES - STAFF NURSES	(62)	44544	35264	40.0	40.0	24	19
	(f) LICENSED PRACTICAL NURSES - ADMINISTRATIVE	(72)	0	0	0	0	0	0
	(g) LICENSED PRACTICAL NURSES - SUPERVISORY	(82)	9280	11136	40.0	40.0	5	6
	(h) LICENSED PRACTICAL NURSES - HEAD NURSES	(92)	0	0	0	0	0	0
	(i) LICENSED PRACTICAL NURSES - STAFF NURSES	(102)	40832	42688	40.0	40.0	22	23

RECORD NO. 43

	(j) AIDES AND ATTENDANTS	(12)	129920	176320	40.0	40.0	70	95
	(k) WARD CLERKS	(22)	7145	13270	40.0	40.0	3.8	7.
	(l) NURSING OFFICE SECRETARIAL HELP	(32)	1855	3712	40.0	40.0	1	2
12.	OCCUPATIONAL THERAPY;							
	(a) PATIENT OCCUPATIONAL THERAPISTS	(42)	1300	2412	40.0	40.0	1	1
	(b) CERTIFIED THERAPIST ASSISTANTS	(52)	1856	920	40.0	20.0	1	.5
	(c) AIDES	(62)	3712	1856	40.0	40.0	2	1
13.	ACTIVITIES PROGRAM:							
	(a) ACTIVITIES DIRECTORS	(72)	650	1206	14.0	26.0	.5	.5
	(b) AIDES	(82)	3900	7236	40.0	40.0	3	3
	(c) QUALIFIED ACTIVITIES PROGRAM CONSULTANTS	(92)	1300	2412	40.0	40.0	1	1

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NYS DEPARTMENT OF HEALTH HRF - 3301081

OPERATING CERTIFICATE NO. SNF - 3301310 NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

NUMBER OF PEOPLE EMPLOYED BY FACILITY DURING LAST WEEK OF REPORT PERIOD

RECORD NO. 47

	NURSING HOME		HEALTH RELATED FACILITY	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
1. ADMINISTRATOR AND ASSISTANTS.....(12)	1		1	4
2. PHYSICIANS......................(18)	2	4	2	1
3. DENTISTS........................(24)		1		10
4. REGISTERED NURSES...............(30)	25	12	16	12
5. LICENSED PRACTICAL OR VOCATIONAL NURSES..........................(36)	20	10	19	6
6. NURSING AIDES, ORDERLIES & ATTENDANTS.....................(42)	63	10	91	0
7. PHARMACISTS, LICENSED...........(48)	1	0	1	0
8. DIETICIANS AND DIETETIC TECHNICIANS......................(54)	4	0	6	0
9. OCCUPATIONAL THERAPISTS.........(60)	1	2	1	0
10. OCCUPATIONAL THERAPY ASSISTANT & AIDES............................(66)	0	0	0	0
11. PHYSICAL THERAPISTS.............(72)	2	0	2	0
12. PHYSICAL THERAPY ASSISTANT & AIDES............................(78)	1	0	1	0
13. RECREATIONAL THERAPISTS.........(84)	6	0	6	0
14. MEDICAL SOCIAL WORKERS..........(90)	0	0	0	0
15. ALL OTHER HEALTH PROFESSIONAL TECHNICAL PERSONNEL..............(96)	83	5	27	6
16. ALL NON-HEALTH PROFESSIONAL AND NON-TECHNICAL PERSONNEL.........(102)	79	3	49	5

RECORD NO. 48

17. TOTAL..........................(12)	290	47	222	44

N[illegible]: NUMBER OF EMPLOYEES MUST BE CONSISTENT WITH SALARY EXPENSE REPORT ON PAGE 21, ITEM A.

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SUPPLEMENTAL SCHEDULE TO
STATEMENT OF EXPENDITURES

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

RECORD NO. 48 (CONT'D)

A. CHECK BELOW THE SERVICES WHICH ARE PROVIDED UNDER CONTRACT.

					INDICATE PAGE & LINE	AMOUNT	
1. OCCUPATIONAL THERAPY........	YES	☐	NO	☒			(1
2. ACTIVITIES PROGRAM..........	YES	☐	NO	☒			(25
3. DIETARY...................	YES	☐	NO	☒			(32
4. LAUNDRY...................	YES	☒	NO	☐			(39
5. PROTECTIVE SERVICES.........	YES	☐	NO	☒			(46
6. HOUSEKEEPING..............	YES	☐	NO	☒			(53
7. MAINTENANCE SERVICE.........	YES	☐	NO	☒			(60
8. OTHER (SPECIFY)__________...	YES	☒	NO	☐			(67
9. PHYSICAL THERAPY............	YES	☐	NO	☒			(7

B. PROVIDE THE FOLLOWING FOR THE SERVICES CHECKED ABOVE AS BEING SUPPLIED BY CONTRACT:

	AMOUNT
1. DIETARY CONSULTANT CONTRACT..............................	
2. DIETARY CONTRACT..............................	
3. LAUNDRY CONTRACT..............................	
(a) PATIENTS PERSONAL LAUNDRY..............................	24,773
(b) PATIENTS PERSONAL DRY CLEANING..............................	
(c) FACILITY LAUNDRY SERVICE..............................	80,112
(d) LINEN PURCHASES..............................	
(e) SUPPLIES..............................	

C. LIST NAMES AND ADDRESSES OF FIRMS PROVIDING CONTRACT(S). CHECK AND IDENTIFY IF RELATED TO OPERATORS OF THE FACILITY BY FAMILY, MARRIAGE, OR OTHER BUSINESS RELATIONSHIP.

	NAME	ADDRESS	YES	NO	IDENTIFY RELATIONSHIP
1.	Syracuse Piping	102 E. Manlius St		X	
2.	Simplex Time Recording	Gardiner, Massachusetts		X	
3.	Honeywell	P.O. Box 1819 Newark NJ		X	
4.	Central Protective	308 Burnet Avenue		X	
5.	Arrow Pest Control	132 Burnet Avenue		X	
6.	Atlas Linen	405 W. Taylor St.		X	
7.	Homer Laundry	19-29 N. Main Homer NY		X	
8.	Onondaga Environmental	4439 James Street		X	
9.	Carrier Corporation	P.O. Box 6168 N.Y., NY		X	
10.	Haughton Elevator	P.O. Box 6267 N.Y., NY		X	
11.	Dave Ball Chevrolet	650 S. Salina Street		X	
12.	Pitney Bowes	990 7th North St.		X	
13.	AB Dick	2724 Erie Boulevard		X	
	Xerox	P.O. Box 3060 Boston Mass		X	

Page 36, Line A8 (Other):

1. Syracuse Piping: quarterly test of sprinkler system and fire pump.
2. Simplex Time Recording: fire alarm system maintenance
3. Honeywell: heating and cooling controls
4. Central Protective: fire alarm maintenance
5. Arrow Pest Control: eliminate mice, roaches, etc.
6. Atlas Linen: linen service
7. Homer Laundry: residents' personal laundry
8. Onondaga Environmental: rubbish removal
9. Carrier Corporation: air conditioner service and maintenanc
10. Haughton Elevator: elevator service and maintenance
11. Dave Ball Chevrolet: lease vehicles

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RECONCILIATION OF TOTAL EXPENDITURES ON THE AUDITED FINANCIAL STATEMENT TO THE TOTAL EXPENDITURES ON THE STATEMENT EXPENDITURES, PAGE 23, LINE 863

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

1. TOTAL EXPENDITURES PER PROVIDER'S AUDITED STATEMENT.................... $________

ADDITIONS:

2. VALUE OF SERVICE RENDERED BY OPERATOR(S).......... $________

OTHER (SPECIFY):

3. ________________.......... ________
4. ________________.......... ________
5. ________________.......... ________
6. ________________.......... ________
7. ________________.......... ________
8. ________________.......... ________

9. TOTAL ADDITIONS (LINES 2 THROUGH 8).................................... $________

10. TOTAL EXPENDITURES PER PROVIDER'S AUDITED REPORT PLUS ADDITIONS (LINE 1 PLUS LINE 9).......................... $________

DEDUCTIONS:

11. LIFE INSURANCE PREMIUMS ON LIVES OF OPERATOR(S).... $________

OTHER (SPECIFY):

12. ________________.......... ________
13. ________________.......... ________
14. ________________.......... ________
15. ________________.......... ________
16. ________________.......... ________
17. ________________.......... ________

18. TOTAL DEDUCTIONS (LINES 11 THROUGH 17)................................ $________

19. (LINE 10 MINUS LINE 18) - (AMOUNT MUST AGREE WITH TOTAL EXPENDITURES, PAGE 23, LINE 863)........................ $________

Information for this page will be mailed when we receive audited financials
Please see the cover letter for an explanation.

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. HRF - 3301081
SNF - 3301310

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PAYMENTS TO
NON-RELATED COMPANY(S)

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

A. IS THE PROPERTY OR ANY EQUIPMENT USED IN THE OPERATION OF THE NURSING HOME OR HEALTH RELATED FACILITY LEASED UNDER WHAT YOU WOULD CONSIDER TO BE AN ARMS LENGTH ARRANGEMENT AS DEFINED IN THE INSTRUCTIONS? ☐ YES ☒ NO

IF 'YES' PLEASE COMPLETE THE FOLLOWING FOR EACH LEASE:

1. DESCRIPTION OF ITEMS LEASED:

2. ANNUAL LEASE AMOUNT $

3. DATE OF LEASE

4. NAME AND ADDRESS OF LESSOR:

5. IF LESSOR IS A CORPORATION, GIVE NAMES AND ADDRESSES OF 5 PRINCIPAL STOCKHOLDERS:

6. IS THE LESSOR THE ACTUAL OWNER OF THE ITEMS LEASED? ☐ YES ☐ NO
IF 'NO' PLEASE EXPLAIN CHAIN OF OWNERSHIP:

7. AT ANY TIME DID YOU OR ANY MEMBERS OF YOUR FAMILY OWN ALL OR ANY PORTION OF THE ITEM(S) LEASED? ☐ YES ☐ NO
IF 'YES' PLEASE EXPLAIN:

8. EXPLAIN BELOW ANY OTHER BUSINESS RELATIONSHIPS THAT EXIST AS OF DECEMBER 31, 1975 BETWEEN YOU OR MEMBERS OF YOUR FAMILY AND THE LESSOR(S) IDENTIFIED IN ITEM A4 AND AS ABOVE. INCLUDE ALL RELATIONSHIPS BOTH WITHIN AND WITHOUT NEW YORK STATE.

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NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO. SNF - 3301310

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PAYMENTS TO
NON-RELATED COMPANY(S)

NAME OF FACILITY Loretto Rest Nursing Home Compa
Inc.

B) IS THE PROPERTY OR ANY EQUIPMENT USED IN THE OPERATION OF THE NURSING HOME OR HEALTH RELATED FACILITY LEASED UNDER WHAT YOU WOULD CONSIDER TO BE AN ARMS-LENGTH LEASE ARRANGEMENT AS DEFINED IN THE INSTRUCTIONS?

☐ YES ☒ NO

IF 'YES' PLEASE COMPLETE THE FOLLOWING FOR EACH LEASE:

1. DESCRIPTION OF ITEMS LEASED:

2. ANNUAL LEASE AMOUNT $

3. DATE OF LEASE

4. NAME AND ADDRESS OF LESSOR:

5. IF LESSOR IS A CORPORATION, GIVE NAMES AND ADDRESSES OF 5 PRINCIPAL STOCKHOLDERS:

6. IS THE LESSOR THE ACTUAL OWNER OF THE ITEMS LEASED? ☐ YES ☐ NO
IF 'NO' PLEASE EXPLAIN CHAIN OF OWNERSHIP:

7. AT ANY TIME DID YOU OR ANY MEMBERS OF YOUR FAMILY OWN ALL OR ANY PORTION OF THE ITEM(S) LEASED?

☐ YES ☐ NO

IF 'YES' PLEASE EXPLAIN:

8. EXPLAIN BELOW ANY OTHER BUSINESS RELATIONSHIPS THAT EXIST AS OF DECEMBER 31, 1975 BETWEEN YOU OR MEMBERS OF YOUR FAMILY AND THE LESSOR(S) IDENTIFIED IN ITEMS B4 AND B5 ABOVE. INCLUDE ALL RELATIONSHIPS BOTH WITHIN AND WITHOUT NEW YORK STATE.

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NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO. SNF - 3301310   NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

THE NAME AND ADDRESS OF EACH PARTY ASSOCIATED WITH THE OWNERSHIP OF THE OPERATION.

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS
Loretto Rest Nursing Home Company, Inc.	16-101-9465	700 E. Brighton Ave. Syr. N

Due to section 501(C)3 of the Internal Revenue Code, the Corporation is a Charitable Institution; therefore no capital stock is issued to individuals or any beneficial interest.

B. THE NAME AND ADDRESS AND A DESCRIPTION OF THE INTEREST HELD FOR EACH OF THE FOLLOWING FUNCTIONS:

1) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN THE LAND ON WHICH THE FACILITY IS LOCATED:

NAME (LAST FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS	DESCRIPTION OF INTEREST
Loretto Rest Nursing Home Company, Inc.	16-101-9465	700 E. Brighton Ave., Syr. N.Y.	

Due to section 501(C)3 of the Internal Revenue Code, the Corporation is a Charitable Institution, therefore no capital stock is issued to individuals or any beneficial interest.

2) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN THE BUILDING IN WHICH THE FACILITY IS LOCATED.

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS	DESCRIPTION OF INTEREST
Loretto Rest Nursing Home Company, Inc.	16-101-9465	700 E. Brighton Ave. Syr. N.Y.	

Due to section 501(C)3 of the Internal Revenue Code, the Corporation is a Charitable Institution, therefore no capital stock is issued to individuals or any beneficial interest.

NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO SNF - 3301310 NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

OWNERSHIP INFORMATION

3) ANY PARTY WHO DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN ANY MORTGAGE, NOTE, DEED OF TRUST OR OTHER OBLIGATION SECURED IN WHOLE OR IN PART BY THE LAND ON WHICH, OR BUILDING IN WHICH, THE FACILITY IS LOCATED:

NAME	ADDRESS	SOCIAL SECURITY OR FEDERAL I.D. #	DESCRIPTION OF INTEREST
Loretto Rest Nursing Home Company, Inc.		16-101-9465	700 E. Brighton Ave. Syr. N.Y.

Due to seciton 501(C)3 of the Internal Revenue Code, the Corporation is a Charitable Institution, therefore no capital stock is issued to individuals or any beneficial interest.

4) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, HAS ANY INTEREST AS LESSOR OR LESSEE IN ANY LEASE OR SUBLEASE OF THE LAND ON WHICH, OR THE BUILDING IN WHICH, THE FACILITY IS LOCATED.

NAME	ADDRESS	SOCIAL SECURITY OR FEDERAL I.D. #	DESCRIPTION OF INTEREST
Loretto Rest Nursing Home Company, Inc.		16-101-9465	700 E. Brighton Ave. Syr. N.Y.

Due to seciton 501(C)3 of the Internal Revenue Code, the Corporation is a Charitable Institution, therefore no capital stock is issued to individuals or any beneficial interest.

C) IF ANY PARTY NAMED IN RESPONSE TO PARAGRAPHS A & B IS A PARTNERSHIP, THEN LIST THE NAME AND ADDRESS OF EACH PARTNER.

NAME OF PARTNERSHIP Not Applicable

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. #	ADDRESS

NAME OF PARTNERSHIP

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. #	ADDRESS

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NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO. SNF - 3301310 NAME OF FACILITY Loretto Rest Nursing Home Company, Inc

D. IF ANY PARTY NAMED IN RESPONSE TO PARAGRAPHS A & B IS A CORPORATION, OTHER THAN A CORPORATION WHOSE SHARES ARE TRADED ON A NATIONAL SECURITIES EXCHANGE OR ARE REGULARLY QUOTED IN AN OVER-THE-COUNTER MARKET OR WHICH IS A COMMERCIAL BANK, SAVINGS BANK OR SAVINGS AND LOAN ASSOCIATION, THEN LIST THE NAME AND ADDRESS OF EACH OFFICER, DIRECTOR, STOCKHOLDER AND, IF KNOWN, EACH PRINCIPAL STOCKHOLDER AND CONTROLLING PERSON OF SUCH CORPORATION.

NAME OF CORPORATION Not Applicable

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDER

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDER

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDER

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NYS DEPARTMENT OF HEALTH HRF - 3301081
OPERATING CERTIFICATE NO. SNF - 3301310

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OWNERSHIP INFORMATIC

NAME OF FACILITY Loretto Rest Nursing Home Co. Inc.

IF ANY CORPORATION NAMED IN RESPONSE TO PARAGRAPHS A AND B IS A CORPORATION WHOSE SHARES ARE TRADED ON A NATIONAL SECURITIES EXCHANGE OR ARE REGULARLY QUOTED IN AN OVER-THE-COUNTER MARKET OR WHICH IS A COMMERCIAL BANK. SAVINGS BANK OR SAVINGS AND LOAN ASSOCIATION THEN LIST THE NAME AND ADDRESS OF THE PRINCIPAL EXECUTIVE OFFICERS AND EACH DIRECTOR AND, IF KNOWN, EACH PRINCIPAL STOCKHOLDER OF SUCH CORPORATION.

NAME OF CORPORATION Not Applicable

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOC. SEC. NO.	% OF SHARES IF STOCKHOLDER

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOC. SEC. NO.	% OF SHARES IF STOCKHOLDER

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOC. SEC. NO.	% OF SHARES IF STOCKHOLDER

HE-2Y (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. HRF - 3301081
SNF - 3301310

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OWNERSHIP INFORMATION

NAME OF FACILITY Loretto Rest Nursing Home Company, Inc.

NAME OF CORPORATION Not Applicable

NAME (LAST,	FIRST,	M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDER

F. IF THE FACILITY PAID OR RECEIVED AN AGGREGATE OF FIVE HUNDRED DOLLARS OR MORE DURING THE FISCAL YEAR IN CONNECTION WITH TRANSACTIONS WITH ANY PARTY NAMED IN RESPONSE TO PARAGRAPH (A), (B), (C) OR (D) OR ANY AFFILIATE OF SAID PARTY, A DESCRIPTION OF THE TRANSACTIONS, NAMING THE PARTIES THERETO AND DESCRIBING THE RELATIONSHIPS WHICH REQUIRE THE TRANSACTIONS TO BE DESCRIBED AND THE GOODS, SERVICES, PAYMENT OR OTHER CONSIDERATION RECEIVED BY EACH PARTY TO THE TRANSACTION.

G. IF KNOWN, THE NATURE AND AMOUNT OF ANY INTEREST IN, OR RELATIONSHIP WITH, ANY OTHER RESIDENTIAL HEALTH CARE FACILITY, HELD BY ANY PARTY NAMED IN RESPONSE TO PARAGRAPHS A & B ABOVE, OR BY ANY AFFILIATE OF SUCH PARTY.

NAME (LAST,	FIRST,	M.I.)	NAME OF FACILITY	SOCIAL SECURITY #	INTEREST/RELATIONSHIP

LORETTO REST NURSING HOME COMPANY, INC.

December 31, 1975

[illegible]

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LORETTO REST NURSING HOME COMPANY, INC., CNY-142

THE DEVELOPMENT PERIOD FINANCIAL STATEMENTS
FOR THE PERIOD FROM (INCEPTION) MARCH 29, 1973 TO DECEMBER, 31, 1975

FOR PURPOSES OF ARTICLE 28-A OF THE PUBLIC HEALTH LAW

TO THE
COMMISSIONER OF HEALTH
OF THE
STATE OF NEW YORK

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
December 31, 1975

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Notes to the Financial Statements

Schedule Number

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B-3 - Non-Departmental Expenses and Other Income

Officer's Affidavit

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
List of Board of Trustees and Officers
December 31, 1975

Loretto Rest Nursing Home Company, Inc., is a non-profit, voluntary Nursing Home Company organized under the provisions of Article 28-A of the New York State Public Health Law and Not-for-Profit Corporation Law.

Address of Nursing Home Company:

700 East Brighton Avenue
Syracuse, New York 13205

BOARD OF TRUSTEES

There were eleven members on the Board of Trustees on December 31, 1975.

John H. Clancy
Rhea Eckel Clark
John J. Costello
Charles J. Fahey
James J. Egan
Francis J. Harrison
Charlotte E. Holstein
David W. Jasper
Martin F. Kendrick
Frances W. Singer
Eugene G. Turner

No Stated Expiration Date

OFFICERS

John H. Clancy	President	No Stated Expiration Date
Norman E. Harper	Executive Vice President	
Francis J. Harrison	Vice President	
Charles J. Fahey	Vice President	
Martin F. Kendrick	Vice President	
James J. Egan	Treasurer	
John J. Costello	Secretary & Assistant Treasurer	

Dermody, Burke and Brown
Certified Public Accountants
Powelson Building
400 Montgomery Street Syracuse, N. Y. 13202

Board of Trustees
Loretto Rest Nursing Home Company, Inc.
700 East Brighton Avenue
Syracuse, New York 13205

We have examined the balance sheet, statement of initial occupancy expenses and related exhibits and schedules of Loretto Rest Nursing Home Company, Inc., CNY-142, as of December 31, 1975. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying balance sheet, statement of initial occupancy expenses and related exhibits and schedules present fairly the financial position of Loretto Rest Nursing Home Company, Inc., CNY-142, as of December 31, 1975 in conformity with generally accepted accounting principles.

Dermody, Burke & Brown

Syracuse, New York

June 11, 1976

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Balance Sheet
December 31, 1975

ASSETS

h in Banks:			
Cash in Bank - Lincoln First Bank Central		$ 2,688	
Petty Cash Funds		450	
Patients' Trust Funds - Lincoln First Bank Central		50,822	
Total Cash in Banks			$ 53,960
counts Receivable	$ 1,313,321		
ess: Allowance for Doubtful Accounts	50,000	$ 1,263,321	
counts Receivable - Medicare 'Part B'	$ 16,540		
ess: Allowance for Contractual Adjustments	5,800	10,740	
unts Receivable - Other		16,491	
Net Accounts Receivable (Schedule A-6)			1,290,552
entory (At Cost)			42,846
ity Escrow Fund:			
Cash in Bank - Lincoln First Bank Central			8,771
rtgage Repayment Escrow Fund:			
Cash in Bank - The Bank of New York		$ 9,814	
Investments (Schedule A-1)		126,401	
Total Mortgage Repayment Escrow Fund			136,215
est Receivable - N. Y. S. Housing Finance Agency			106,072
uisition Receivable			528
paid Insurance			20,487
paid Other			1,356
ed Assets - Furniture & Equipment		$ 89,436	
ess: Accumulated Depreciation		7,013	
Total Fixed Assets - Net			82,423
elopment Costs:			
Development Costs Other than Construction Contracts in Progress (Schedule A-2)		$ 6,062,322	
Construction Contracts in Progress (Schedule A-5)		10,309,544	
Total Development Costs			16,371,866
TOTAL ASSETS			$18,115,076

accompanying Exhibits, Schedules, and Notes are an integral part of these financial statements.

EXHIBIT "A"

LIABILITIES

Accounts Payable - Vendors		$ 643,819
Accounts Payable - Other		1,265
Bank Overdraft - Lincoln First Bank Central		21,530
Patient Trust Funds		55,093
Accrued Salaries Payable		127,183
Accrued and Withheld Payroll Taxes		138,489
Employee Retirement Plan Payable		1,747
Accrued Interest Payable (Schedule A-3)		123,715
Loan Payable		313,953
Working Capital Advance (Schedule A-2)		1,020,985
Contract Retentions		50,000
Mortgage Payable - N. Y. S. Housing Finance Agency	$15,720,000	
Less: Mortgage Loan Receivable	590,919	
Total Mortgage Payable - Net		15,129,081
Total Liabilities		$17,626,860
Equity Contribution		488,216
TOTAL LIABILITIES AND EQUITY		$18,115,076

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EXHIBIT "B"

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Statement of Initial Occupancy Expenses
From (Inception) March 29, 1973 to December 31, 1975

[illegible]

	Development	Operational	Total
Income from Patients (Schedule B-1)	$ -	$ 5,325,978	$ 5,325,978
Operating Expenses:			
Professional Care of Patients (Schedule B-2)	$ 427,693	$ 2,878,401	$ 3,306,094
Administrative Expenses (Schedule B-2)	116,548	732,332	848,880
Service Department Expenses (Schedule B-2)	136,774	1,789,623	1,926,397
Non-Departmental Expenses (Schedule B-3)	21,478	855,213	876,691
Total Operating Expenses	$ 702,493	$ 6,255,569	$ 6,958,062
Net Operating Loss	$ 702,493	$ 929,591	$ 1,632,084
Less: Other Income (Schedule B-3)	-	85,688	85,688
Total Initial Occupancy Expenses	$ 702,493	$ 843,903	$ 1,546,396

Schedule A-2

[illegible]

The accompanying Exhibits, Schedules, and Notes are an integral part of these financial statements.

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Statistics and Other Data
For the Eleven Months Ended December 31, 1975

Nursing Home Patient Days

Month and Year	Medicaid	Medicare	Self Pay	Other	Total Nursing Home Patient Days	Total Capacity Bed Days	Monthly Percent of Occupancy
February 1975	50	5	27	-	1,105	2,280	48.46
March 1975	57	0	43	-	2,621	3,720	70.46
April 1975	84	0	24	-	3,230	3,600	89.75
May 1975	84	5	22	-	3,526	3,720	91.75
June 1975	135	5	27	-	3,943	5,400	73.02
July 1975	141	0	38	-	4,986	5,580	89.35
August 1975	148	5	18	-	4,835	5,580	86.65
September 1975	166	3	5	-	4,863	5,400	90.65
October 1975	169	7	7	-	5,292	5,580	94.84
November 1975	169	7	1	-	5,216	5,400	96.56
December 1975	165	4	3	-	5,408	5,580	96.92

Reserve Bed Days Included Above

NONE

Admittance of First Nursing Home Patient

The first nursing home patient was admitted on February 10, 1975.

Accommodations During Initial Occupancy Period

Total nursing home beds on first day of period - 120
Total nursing home beds on last day of period - 180

Daily Rates Charged to Patients

	Medicaid	Medicare	Self Pay	Other
First Day of Period	46.59	29.76	46.59	-
Last Day of Period	53.00	53.00	53.00	-

Estimated (Permanent Financial) Occupancy Date

We estimate that the (Permanent Financial) Occupancy date for Loretto Geriatric Center will be - unknown.

Note 1: On June 1, an additional sixty beds were designated as nursing home beds. These beds were the sum of the fifth floor which had formerly been designated as health related beds.

The accompanying Exhibits, Schedules, and Notes are an integral part of these financial statements.

EXHIBIT "C"
Page 2

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Statistics and Other Data
For the Eleven Months Ended December 31, 1975

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Health Related Patient Days

Month and Year	Medicaid	Medicare	Self Pay	Other	Total Health Related Days	Total Capacity Bed Days	Monthly Percent of Occupancy
February 1975	80	-	72	-	3,318	7,600	43.66
March 1975	107	-	103	-	5,526	12,400	44.56
April 1975	139	-	105	-	6,559	12,000	54.66
May 1975	165	-	107	-	7,579	12,400	60.94
June 1975	182	-	124	-	8,409	10,200	82.44
July 1975	186	-	132	-	9,516	10,540	90.28
August 1975	188	-	138	-	9,774	10,540	92.75
September 1975	193	-	142	-	9,551	10,200	93.64
October 1975	192	-	140	-	9,852	10,540	93.47
November 1975	203	-	133	-	9,771	10,200	95.76
December 1975	205	-	140	-	10,097	10,540	95.80

Reserve Bed Days Included Above

NONE

Admittance of First Health Related Patient

The first Health Related patient was admitted on February 10, 1975.

Accommodations During Initial Occupancy Period

Total Health Related beds on first day of period - 400
Total Health Related beds on last day of period - 340

Daily Rates Charged to Patients

	Medicaid	Medicare	Self Pay	Other
First Day of Period	27.64	-	27.64	-
Last Day of Period	36.00	-	36.00	-

Estimated (Permanent Financial) Occupancy Date

We estimate that the (Permanent Financial) Occupancy date for Loretto Geriatric Center will be - unknown.

Note 1: On June 1, sixty Health Related beds were designated Nursing Home beds.

The accompanying Exhibits, Schedules, and Notes are an integral part of these financial statements.

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EXHIBIT "D"

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Report of Aggregate Income of Patients
From (Inception) March 29, 1973 to December 31, 1975

	SNU	ICF	Total
Line A - Number and Type of Certified Beds	180	340	520
Line B - Number of Patients	176	327	503
Line C - Per diem rate certified to the Dept. of Social Services	$ 53	$ 36	
Line D - Public Health Law Section 2860 Subdivision 2 Rate	38,690	26,280	
Line E - Table of Aggregate Annual Income of Patients:			

Income Range	Number of Patients

(Information not readily attainable from nursing home records.)

Signature of Administrator

Date

The accompanying Exhibits, Schedules, and Notes are an integral part of these financial statements.

LORETTO REST NURSING HOME COMPANY, INC.
Notes to the Financial Statements
December 31, 1975

The facility was opened February 10, 1975 and on this date commenced the transfer of 202 patients from the old Loretto Rest, Inc., to the new nursing home facility.

Many new employees were engaged prior to this date by Loretto Rest, Inc., in order to effect required planning, training and orientation goals in anticipation of the above mentioned transfer. Payroll costs amounting to $143,300 through December 31, 1974 and an additional $264,800 of net payroll costs during January and February 1975 were paid by the new facility on behalf of these employees.

Because of the duality of services performed by these employees, it is impossible to exactly apportion payroll and other costs between the two facilities.

Tax Exempt Status

The corporation received tax exempt status under Section 501 (c)(3) of the Internal Revenue Code by letter of determination dated December 7, 1971. Correspondence with Internal Revenue Service in July 1975 advised that the corporation had been classified as a private foundation. This ruling was protested by the corporation and to this date, no additional information has been received as to final disposition of the case.

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Investments
December 31, 1975

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Description	Date of Purchase	Maturity Date	Face Amount	Cost
Mortgage Repayment Escrow Investments				
United States Treasury Bills	10-31-75	4-15-76	$ 59,000	$ 57,473
United States Treasury Bills	12-31-75	4-15-76	70,000	68,928
Total				$126,401

Exhibit "A"

SCHEDULE A-2

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Development Costs Other Than Construction Contracts in Progress
From (Inception) March 29, 1973 to December 31, 1975

Item	Amount
Land	$ 243,000
Group I - Equipment	114,775
Group II - Equipment	868,603
Group III - Equipment	70,818
Consulting Fees	1,351
Architect's Fees	766,511
Test Borings	1,741
Preliminary and Monthly Surveys	9,046
Feasibility Studies	123,125
Legal Fees	28,875
Net Interest Expense (Schedule Alternate A-3)	733,938
New York State Department of Health Fee	172,920
New York State Housing Finance Agency Administrative Fee	31,440
New York State Housing Finance Agency Financing Expense	31,440
Mortgage Title Insurance and Recording Cost	23,600
Administrative Salaries and Expenses (Schedule A-4)	252,244
Accounting Fees (Schedule A-4)	7,475
Insurance (Schedule A-4)	12,734
Organization Expense (Schedule A-4)	1,305
Initial Occupancy Expense (Exhibit "B")	1,546,396
Working Capital Advances	1,020,985
Total Development Costs Other Than Construction Contracts in Progress	$ 6,062,322

Exhibit "A"

SCHEDULE
ALTERNATE A-3

1104

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Net Interest Expense
From (Inception) March 29, 1973 to December 31, 1975

Interest Expense (Note 1):		
Interest Paid on Matured Bond Anticipation Notes	$ 839,404	
Interest Paid on Bonds	728,194	
Accrued Interest on $12,575,000 Principal Amount Of Bonds for Two-Month Period Ending December 31, 1975	123,715	$ 1,691,313
Less:		
Interest Earned:		
Interest Income Collected - Equity Escrow Fund	$ 11,898	
Accrued Interest Receivable - N.Y.S. Housing Finance Agency	106,073	
Interest Income - N.Y.S. Housing Finance Agency Funds	839,404	957,375
Net Interest Expenses		$ 733,938
		Schedule A-2

Note 1:

The N.Y.S. Housing Finance Agency has a mortgage commitment to lend Loretto Rest Nursing Home Company, Inc., to a maximum of $15,720,000. As of December 31, 1975, the Agency had the following outstanding principal amount of indebtedness which it incurred to finance this commitment.

Bonds Sold	$12,575,000
Bond Anticipation Notes	3,145,000
Total Outstanding Principal Amount of Bonds	$15,720,000

The Nursing Home is required to pay interest expense to the Agency for the above issued Bonds per the terms of the mortgage.

SCHEDULE A-4

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Administrative Salaries and Expenses and Organization Expenses,
Accounting Fees and Insurance
From (Inception) March 29, 1973 to December 31, 1975

Administrative Salaries and Expenses:

Administrative Expenses - Educational	$ 2,908
Salaries - Executive	77,758
Salaries - Clerical	13,563
F. I. C. A. Expenses and Unemployment Insurance	2,937
Group Insurance and Disability Insurance	3,060
Office Expense and Postage	27,827
Subscriptions and Periodicals	7,109
Miscellaneous	11,606
Telephone	2,159
Travel	10,534
Auto Expense	1,263
Bookkeeping	1,440
Recruiting Expenses	16,011
Moving Expense	10,653
Employees' Benefits	8,555
Clerk of the Works	18,309
Licenses	2,098
Temporary Help	856
Data Processing Charges	19,429
Departmental Start Up Costs	14,169
Total Administrative Salaries and Expenses	$ 252,244

Schedule A-2

Organization Expenses:

Monroe Abstract and Title Corp. - Closing Costs	$ 303
Byrne, Costello and O'Brien, Attorneys - Travel, Telephone, Office Expense, etc.	1,002
Total Organization Expenses	$ 1,305

Schedule A-2

Accounting Fees:

Dermody, Burke and Brown, C. P. A.'s - Auditing Fees	$ 7,475

Schedule A-2

Insurance:

Special Multi Peril Coverage	$ 2,091
Blanket Crimes Coverage	684
Payroll Compensation and Employee Liability	8,784
Excess Indemnity Policy	400
Comprehensive Liability	775
Total Insurance	$ 12,734

Schedule A-2

SCHEDULE A-5
Page 1

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Construction Contracts in Progress (Note 1)
From (Inception) March 29, 1973 to December 31, 1975

Item #	Description	Total Contract Price	Construction Contract in Progress	Balance
1	Construction Mgr. Fee	$ 302,335	$ 302,335	$ -
2	Performance Bond	42,600	42,600	-
3	General Conditions	334,935	334,935	-
4	Sitework	411,620	411,620	-
5	Lawns and Planting	22,318	22,318	-
6	Concrete	770,000	770,000	-
7	Masonry	671,988	671,988	-
8	Structural Steel	1,004,000	1,004,000	-
9	Composite Steel Deck	164,500	164,500	-
10	Miscellaneous Metal	66,000	66,000	-
11	Carpentry	302,500	302,500	-
12	Millwork	129,475	129,475	-
13	Roofing and Sheetmetal	58,888	58,888	-
14	Caulking	10,880	10,880	-
15	Hollow Metal	47,900	47,900	-
16	Aluminum Doors and Frames	12,893	12,893	-
17	Bi-Fold Doors	7,050	7,050	-
18	Overhead Doors	2,605	2,605	-
19	Windows	177,858	177,858	-
20	Glass and Glazing	13,046	13,046	-
21	Finish Hardware	82,870	82,870	-
22	Metal Studs and Drywall	841,950	841,950	-
23	Ceramic Tile	25,460	25,460	-
24	Resilient Tile	98,560	98,560	-
25	Special Flooring	47,031	47,031	-
26	Spray Fire-Proofing	133,390	133,390	-
27	Paint & Vinyl Wall Cover	124,375	124,375	-
28	Acoustic Tile	170,000	170,000	-
29	Carpet	-	-	-
30	Toilet Compartments	1,600	1,600	-
31	Toilet Hardware	31,547	31,547	-
32	Retractable Partitions	-	-	-
33	Cubicle Track	10,880	10,880	-
34	Chutes & Chimneys	27,141	27,141	-
35	Food Service Equipment	208,075	208,075	-
36	Hospital Equipment	39,108	39,108	-
37	Casework	31,880	31,880	-
38	Appliances	12,795	12,795	-
39	Elevators	273,900	273,900	-
40	Plumbing and Services	927,000	927,000	-
41	Insulation	68,000	68,000	-
42	Sheetmetal	352,400	352,400	-
43	Heating, Ventilation & Air Cond.	454,074	454,074	-
44	Sprinklers	140,000	140,000	-
45	Electrical	1,162,073	1,162,073	-
	Balances Forward to Page 2	$ 9,817,500	$ 9,817,500	$ -

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Construction Contracts in Progress (Note 1)
From (Inception) March 29, 1973 to December 31, 1975

Date of Issue	Change Order #	Description	Total Contract Price	Construction Contracts in Progress	Balance
		Balances Forward	$ 9,817,500	$ 9,817,500	$ -
		Plus Approved Change Orders			
4-18-73	1	Sprinkler Plugs, Credit (Note 2)	($ 3,257)	($ 3,257)	$ -
5- 7-73	2	Storm Sewer Extension	43,500	43,500	-
5-11-73	3	Rock Removal	213,440	213,440	-
5-23-73	4	Air Conditioning	89,960	89,960	-
		Delete Lawns & Plants	(33,318)	(33,318)	-
		Delete Paint & Vinyl Wall Cover	(56,642)	(56,642)	-
3-12-74	5	Trash Chute	28,122	28,122	-
3-13-74	6	Rock Removal	45,468	45,468	-
4-10-74	7	Reinstate - Painting	75,298	75,298	-
8- 4-74	8	Kitchen Equipment	19,153	19,153	-
11-26-74	9	Landscaping	33,318	33,318	-
3-12-75	10	Miscellaneous Items	29,791	29,791	-
6-23-75	11	Miscellaneous HVAC, Plumbing and Electrical Items	7,211	7,211	-
		Total Approved Change Orders, Net	$ 492,044	$ 492,044	$ -
		Total Contract Price and Construction Contracts in Progress	$10,309,544	$10,309,544	$ -
				Exhibit "A"	

Notes:

1. The above is pursuant to construction contract dated March 29, 1973 between Loretto Rest Nursing Home Company, Inc., CNY-142 and Dygert Construction Company, Inc.
2. Change Order Number 1 is a credit change order.

SCHEDULE A-6

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Accounts Receivable
December 31, 1975

		Amount
Medicaid		$ 1,040,456
Medicare		16,540
Self Pay		272,865
Other		16,491
Total		$ 1,346,352
Less - Provision for Contractual Allowances	$ 5,800	
Provision for Doubtful Accounts	50,000	55,800
Net Accounts Receivable		$ 1,290,552

Exhibit "A"

SCHEDULE B-1

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Income from Patients
From (Inception) March 29, 1973 to December 31, 1975

	Medicaid	Medicare	Private	Total
Revenues:				
Routine Services	$ 3,853,214	$ 5,013	$ 1,509,465	$ 5,367,692
Ancillary Services	127,497	16,540	3,037	147,074
Total Revenues	$ 3,980,711	$ 21,553	$ 1,512,502	$ 5,514,766
Less: Deductions from Revenues:				
Provision for Contractual Allowances	$ 129,661	$ 7,771	$ -	$ 137,432
Provision for Doubtful Accounts	33,333	-	18,023	51,356
Total Deductions from Revenues	$ 162,994	$ 7,771	$ 18,023	$ 188,788
Income from Patients	$ 3,817,717	$ 13,782	$ 1,494,479	$ 5,325,978

Exhibit "B"

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Professional Care of Patients (Expenses), Administrative Expenses, and Service Department Expenses
From (Inception) March 29, 1973 to December 31, 1975

	Development		
	Salaries and Wages	Supplies and Expenses	Total
essional Care of Patients (Expenses):			
Nursing	$ 225,534	$	$ 225,534
Physical Therapy	13,086		13,086
Occupational Therapy	10,850		10,850
Recreational Therapy	14,556		14,556
Laboratory	14,006		14,006
Social Services	67,461		67,461
Medical Records	16,941		16,941
Planning and Administrating Physicians	46,939		46,939
Speech and Hearing	12,160		12,160
X-Ray	961		961
Pastoral Care	1,708		1,708
Unallocated Supplies and Expenses	-	3,491	3,491
Total Professional Care of Patients	$ 424,202	$ 3,491	$ 427,693
			Exhibit "B"
inistrative Expenses:			
Administrative	$ 15,411	$	$ 15,411
Admitting	14,299		14,299
Personnel	33,395		33,395
Business Office	22,252		22,252
Receiving	1,796		1,796
Employee Health Office	1,968		1,968
Volunteer Services	2,093		2,093
Unallocated Supplies and Expenses	-	25,334	25,334
Total Administrative Expenses	$ 91,214	$ 25,334	$ 116,548
			Exhibit "B"
vice Department Expenses:			
Dietary	$ 58,495	$	$ 58,495
Laundry and Linen	3,727		3,727
Housekeeping	28,970		28,970
Plant Maintenance and Security	33,405		33,405
Education	7,263		7,263
Unallocated Supplies and Expenses	-	4,914	4,914
Total Service Department Expenses	$ 131,860	$ 4,914	$ 136,774
			Exhibit "B"

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SCHEDULE B-2

Operational			
Salaries and Wages	Supplies and Expenses	Total	Grand Total
$ 1,558,034	$ 451,813	$ 2,009,847	$ 2,235,381
63,056	7,330	70,386	83,472
63,768	5,879	69,647	80,497
161,970	21,088	183,058	197,614
41,991	35,170	77,161	91,167
105,571	-	105,571	173,032
56,261	4,342	60,603	77,544
181,303	-	181,303	228,242
34,677	3,823	38,500	50,660
16,395	19,658	36,053	37,014
17,171	29,101	46,272	47,980
-	-	-	3,491
$ 2,300,197	$ 578,204	$ 2,878,401	$ 3,306,094
		Exhibit "B"	Exhibit "B"
$ 254,439	$ 141,010	$ 395,449	$ 410,860
55,391	51,985	107,376	121,675
52,411	22,893	75,304	108,699
76,837	46,128	122,965	145,217
-	-	-	1,796
14,498	-	14,498	16,466
16,740	-	16,740	18,833
-	-	-	25,334
$ 470,316	$ 262,016	$ 732,332	$ 848,880
		Exhibit "B"	Exhibit "B"
$ 495,615	$ 473,659	$ 969,274	$ 1,027,769
33,200	109,611	142,811	146,538
308,968	71,022	379,990	408,960
178,123	44,947	223,070	256,475
69,860	4,618	74,478	81,741
-	-	-	4,914
$ 1,085,766	$ 703,857	$ 1,789,623	$ 1,926,397
		Exhibit "B"	Exhibit "B"

LORETTO REST NURSING HOME COMPANY, INC., CNY-142
Nondepartmental Expenses and Other Income
From (Inception) March 29, 1973 to December 31, 1975

	Development	Operational	Total
Nondepartmental Expenses:			
Insurance	$ -	$ 30,449	$ 30,449
Depreciation	-	7,013	7,013
Employee Benefits	-	430,378	430,378
Communications and Transportation	15,359	80,068	95,427
Utilities	-	165,982	165,982
Repairs and Maintenance	-	78,381	78,381
Interest	-	62,942	62,942
Other Nondepartmental Expenses	6,119	-	6,119
Total Nondepartmental Expenses - Exhibit "B"	$ 21,478	$ 855,213	$ 876,691
Other Income:			
Employee - Cafeteria	$ -	$ 70,414	$ 70,414
Telephone and Vending Machine Commissions	-	89	89
Residents' Lounge	-	1,718	1,718
Contributed Services	-	12,820	12,820
Donated Commodities	-	647	647
Total Other Income	$ -	$ 85,688	$ 85,688

Exhibit "B"

Plaintiffs' Exhibit 7

MOHAWK VALLEY GENERAL HOSPITAL AND MOHAWK VALLEY NURSING HOME, INC.

COMBINED FINANCIAL STATEMENTS

* * *

DECEMBER 31, 1975 AND 1974

Price Waterhouse & Co.

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Price Waterhouse & Co.

100 MADISON TOWER, SYRACUSE, NEW YORK 13202
315-474-6571

March 26, 1976

To the Board of Managers of
Mohawk Valley General Hospital
and the Board of Trustees of
Mohawk Valley Nursing Home, Inc.

We have examined the combined balance sheets of Mohawk Valley General Hospital and Mohawk Valley Nursing Home, Inc. as of December 31, 1975 and 1974, and the related combined statements of revenues and expenses, of changes in fund balances and of changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As explained in Note 2, estimated Medicare reimbursement settlements are subject to audit and adjustment. The actual amount of such settlements will depend on the eventual outcome of certain unresolved matters.

In our opinion, subject to the effects, if any, on the financial statements of the ultimate resolution of the matters referred to in the preceding paragraph, the financial statements examined by us present fairly the combined financial position of Mohawk Valley General Hospital and Mohawk Valley Nursing Home, Inc. at December 31, 1975 and 1974, the combined results of their operations, and the combined changes in fund balances and in financial position for the years then ended, in conformity with generally accepted accounting principles consistently applied.

Our examination included such tests of the accounting records from which the combining information in the accompanying financial statements was compiled, and such other auditing procedures as we considered necessary for the purpose of forming an opinion on the combined financial statements taken as a whole. Accordingly, we do not express an opinion on the financial position, results of operations, changes in fund balances or in financial position of either of the individual entities. However, in our opinion, the combining information referred to is stated fairly in all material respects in relation to the combined statements taken as a whole. Although not essential for a fair presentation of combined financial position, results of operations, changes in fund balances and in financial position, this information is submitted as additional data.

Price Waterhouse & Co.

MOHAWK VALLEY GENERAL HOSPITAL
AND MOHAWK VALLEY NURSING HOME, INC.
COMBINING BALANCE SHEET

	December 31,				
	1975				1974
	Hospital	Nursing Home	Eliminations	Combined	Combined
Assets					
Current assets:					
Cash, including time deposits of $503,181 in 1975 and $247,713 in 1974	$ 343,335	$ 183,072		$ 526,407	$ 466,212
Cash in escrow accounts (Note 3)		294,726		294,726	235,378
Accounts receivable (less allowances for contractual adjustments and doubtful accounts of $598,000 in 1975 and $397,500 in 1974)	951,526	346,115	$(363,756)	933,885	717,160
Estimated retroactive adjustments receivable (Note 2)		66,000		66,000	200,000
Unrequisitioned bond and bond anticipation note proceeds (Note 3)		1,879		1,879	104,388
Inventories, at cost (first-in, first-out)	101,653			101,653	82,644
Prepaid expenses	79,682	13,195		92,877	35,161
Total current assets	1,476,196	904,987	(363,756)	2,017,427	1,840,943
Endowment fund cash	1,745			1,745	1,745
Endowment fund investments, at cost which approximates market	79,255			79,255	79,255
Deferred mortgage and preopening expenses (less accumulated amortization of $50,480 in 1975 and $33,675 in 1974) (Note 1)		107,167		107,167	123,972
Deferred reimbursement from third party payor (Note 1)		393,345		393,345	302,559
	81,000	500,512		581,512	507,531
Property, plant and equipment, at cost (Note 4)	2,077,077	3,680,730		5,757,807	5,683,976
Less accumulated depreciation	872,188	407,695		1,279,883	1,049,982
	1,204,889	3,273,035		4,477,924	4,633,994
	$2,762,085	$4,678,534	$(363,756)	$7,076,863	$6,982,468
Liabilities and fund balances					
Current liabilities:					
Current portion of long-term debt		$ 20,000		$ 20,000	$ 85,000
Note payable to bank	$ 409			409	13,353
Accounts payable	288,192	375,291	$(363,756)	299,727	189,270
Accrued expenses	806,579	58,041		864,620	700,939
Advance from Blue Cross	22,867			22,867	
Estimated retroactive adjustments payable (Note 2)	73,000			73,000	150,000
Total current liabilities	1,191,047	453,332	(363,756)	1,280,623	1,138,562
Mortgage payable (Note 3)		3,695,000		3,695,000	3,715,000
Total liabilities	1,191,047	4,148,332	(363,756)	4,975,623	4,853,562
Fund balances:					
General fund	1,490,038	178,555		1,668,593	1,696,259
Equity contribution		351,647		351,647	351,647
Endowment fund	81,000			81,000	81,000
Total fund balances	1,571,038	530,202		2,101,240	2,128,906
	$2,762,085	$4,678,534	$(363,756)	$7,076,863	$6,982,468

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MOHAWK VALLEY GENERAL HOSPITAL

AND MOHAWK VALLEY NURSING HOME, INC.

COMBINING STATEMENT OF REVENUES AND EXPENSES

	Year ended December 31,			
	1975			1974
	Hospital	Nursing Home	Combined	Combined
Patient service revenue	$3,402,951	$2,300,575	$5,703,526	$4,507,406
Additions (deductions) to patient service revenue (Note 1):				
Contracting agency adjustments	(458,716)	(103,615)	(562,331)	(145,023)
Provision for doubtful accounts	(73,665)	(7,548)	(81,213)	(70,712)
Future reimbursement resulting from currently recognized costs		90,786	90,786	89,976
	(532,381)	(20,377)	(552,758)	(125,759)
	2,870,570	2,280,198	5,150,768	4,381,647
Other operating revenues:				
Cafeteria	37,057		37,057	37,925
Miscellaneous	7,676	185	7,861	7,177
	44,733	185	44,918	45,102
	2,915,303	2,280,383	5,195,686	4,426,749
Operating expenses:				
Nursing services	932,722	768,818	1,701,540	1,548,472
Other professional services	777,165	172,668	949,833	760,767
General services	495,778	472,057	967,835	840,745
Administrative services	435,387	133,330	568,717	488,555
Payroll taxes and employee benefits	374,471	257,506	631,977	491,346
Depreciation and amortization (Note 1)	95,071	151,874	246,945	242,075
Interest	201	241,259	241,460	222,966
	3,110,795	2,197,512	5,308,307	4,594,926
Excess (deficiency) of operating revenues over expenses	(195,492)	82,871	(112,621)	(168,177)
Non-operating revenues:				
Income from endowment funds	3,200		3,200	3,200
Contributions and legacies	13,220	22,927	36,147	5,395
Interest income	19,602	21,805	41,407	35,490
	36,022	44,732	80,754	44,085
Excess (deficiency) of revenues over expenses	$ (159,470)	$ 127,603	$ (31,867)	$ (124,092)

MOHAWK VALLEY GENERAL HOSPITAL
AND MOHAWK VALLEY NURSING HOME, INC.
COMBINING STATEMENT OF CHANGES IN FUND BALANCES

	Year ended December 31,					
	1975					1974
	Hospital		Nursing Home			
	General Fund	Endowment Fund	General Fund	Equity Contribution	Combined	Combined
Balance, beginning of year	$1,645,307	$81,000	$ 50,952	$351,647	$2,128,906	$2,229,162
Excess (deficiency) of revenues over expenses	(159,470)		127,603		(31,867)	(124,092)
Equipment donations	4,201				4,201	23,836
Balance, end of year	$1,490,038	$81,000	$178,555	$351,647	$2,101,240	$2,128,906

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MOHAWK VALLEY GENERAL HOSPITAL
AND MOHAWK VALLEY NURSING HOME, INC.
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended December 31,			
	1975			1974
	Hospital	Nursing Home	Combined	Combined
Financial resources were provided by:-				
Excess (deficiency) of revenues over expenses	$(159,470)	$127,603	$(31,867)	$(124,092)
Income charges (credits) not affecting working capital:				
Depreciation and amortization	95,071	151,874	246,945	242,075
Future reimbursement resulting from currently recognized costs		(90,786)	(90,786)	(89,976)
Working capital provided by operations for the period	(64,399)	188,691	124,292	28,007
Financial resources were used for:				
Reduction of long-term debt		20,000	20,000	85,000
Additions to property, plant and equipment	46,981	22,888	69,869	33,930
	46,981	42,888	89,869	118,930
Increase (decrease) in working capital	$(111,380)	$145,803	$ 34,423	$ (90,923)

Analysis of Changes in Working Capital

	Hospital	Nursing Home	Combined	Combined
Increase (decrease) in working capital by components:				
Cash, including escrow accounts	$ (46,921)	$166,464	$119,543	$ 298,721
Accounts receivable	285,687	53,810	339,497	(105,136)
Retroactive adjustments receivable	(20,000)	(114,000)	(134,000)	(72,373)
Inventories	19,009		19,009	
Prepaid expenses	56,454	1,262	57,716	(1,678)
Unrequisitioned bond and note proceeds		(102,509)	(102,509)	(41,255)
Current portion of long-term debt		65,000	65,000	(65,000)
Note payable to bank	2,444	10,500	12,944	5,773
Accounts payable	(146,202)	(87,077)	(233,279)	21,866
Accrued expenses	(315,984)	152,353	(163,631)	(96,556)
Retroactive adjustments payable	77,000		77,000	(62,343)
Advance from Medicare				27,058
Advance from Blue Cross	(22,867)		(22,867)	
Increase (decrease) in working capital	$(111,380)	$145,803	$ 34,423	$ (90,923)

MOHAWK VALLEY GENERAL HOSPITAL
AND MOHAWK VALLEY NURSING HOME, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1975 AND 1974

Note 1 - Organization and significant accounting policies

Organization - Mohawk Valley General Hospital is a municipal hospital of the Townships of Frankfort and German Flatts, New York. Mohawk Valley Nursing Home, Inc. is a tax-exempt membership corporation duly organized pursuant to the provisions of the Nursing Home Companies Law (Article 28-A of the New York State Public Health Law) and the Membership Corporations Law of New York State. Operations of the Nursing Home commenced in 1972.

The financial statements of the Hospital and Nursing Home have been combined because both are directed by the same administrative staff and by Boards with identical membership. All inter-entity balances have been eliminated in combination.

Inter-entity cost allocations - Prior to 1975, common costs incurred in the operation of both the Hospital and the Nursing Home were allocated in the financial statements between the two institutions largely on the basis of the allocation methods used by third party payors in determining reimbursable costs. During 1975 management adopted more sophisticated cost finding techniques for the allocation of common costs incurred which more realistically reflect the operations of the facilities. This more refined method resulted in charging more costs to the Hospital and less to the Nursing Home, particularly in general and administrative costs.

Third party reimbursement - The Hospital and Nursing Home receive reimbursement from Medicare, Medicaid and Blue Cross at defined rates for services rendered to patients covered by these programs. The amounts so received are subject to audit and final adjustment by third party payors (Note 2). The Hospital and Nursing Home account for patient service revenue at established rates for services rendered and record, as contracting agency adjustments, deductions from these revenues representing the difference between their established rates and the third party payors' rates.

As regards Mohawk Valley Nursing Home, Inc., certain costs, recognized currently for financial statement purposes, enter into the formula for determining Medicaid reimbursement (for Article 28-A institutions) in subsequent fiscal periods. These costs include depreciation and amortization expense and certain expenses incurred from inception to the financial occupancy date (July 1, 1973). The resulting timing difference, reflected in the statement of revenues and expenses as future reimbursement resulting from currently recognized costs, has been determined by applying the current percentage of Medicaid occupancy to the described book-reimbursement difference. The balance sheet deferred debit, entitled deferred reimbursement from third party payor, represents the accumulation of timing differences so determined in each fiscal period since inception. This accounting reflects the Medicaid reimbursement arrangements currently in effect for Article 28-A institutions. Should these arrangements be administratively altered in the future or should rate ceilings be imposed so as to jeopardize the realization of the accumulated deferred reimbursement, the accounting would be changed accordingly.

Accounting for gifts and investment income - The Hospital and Nursing Home follow the policy of recording as nonoperating revenue, within the statement of revenues and expenses, all unrestricted contributions and legacies and unrestricted investment income. Gifts restricted by the donor for additions to property, plant and equipment are credited directly to general fund balance as a contribution to the permanent capital of the institution.

Depreciation - Depreciation is computed on the straight-line method over the estimated lives of the assets. Such lives range from five to sixty-nine years and generally conform to the guidelines established by the American Hospital Association.

Mortgage and preopening expenses - Costs associated with obtaining mortgage financing were deferred and are being amortized over the term of the mortgage by charges to income which decline as the mortgage balance is reduced. Preopening expenses incurred by the Nursing Home prior to the first patient admission in 1972 were deferred and are being amortized by charges to income over a five-year period from that date.

Note 2 - Settlements of third party reimbursement

Reimbursement received from Medicare, Medicaid and Blue Cross is subject to audit and adjustment. Medicaid and Blue Cross reimburse based on prospectively determined rates with adjustments thereto limited to corrections of such rates. Medicare reimbursement is based on retrospectively determined rates and final audited rates have not been received for the years 1973 and 1974, and the 1975 reimbursement filing has not been completed. Estimates of the estimated net retroactive adjustments for these open years under the Medicare program have been included in the financial statements; the amount of the final Medicare settlements for these years may vary from the recorded estimates due in part to uncertainties as to the treatment of certain costs currently under discussion between the Hospital and the third party intermediary.

When tentative and final Medicare reimbursement settlements of a routine, recurring nature are received, the Hospital and Nursing Home record any variations from the amounts accrued in prior years for such settlements in the period the settlements are received.

Note 3 - Nursing Home financing

Funds for the construction and initial operating costs of the Nursing Home have been obtained by requisitions against the proceeds of Nursing Home Project Bonds and Bond Anticipation Notes. As of December 31, 1975, bonds in the amount of $3,070,000 and notes of $700,000 (1974 - $765,000) have been sold. These bonds and notes were sold periodically on behalf of the Nursing Home by the New York State Housing Finance Agency under a mortgage agreement providing a sum not in excess of $3,770,000, or approximately 92% of the project cost (in 1974 the excess of bonds and notes sold over the amount of the mortgage loan is included in current liabilities in the financial statements). The balance of total project costs of approximately $352,000, or 8%, was provided by capital contributions from other sources. The mortgage loan is secured by the Nursing Home property, plant and equipment and a pledge of all rentals and profits. Payment of the mortgage principal and interest is expected to be made from revenues of the Nursing Home. The mortgage repayment schedule has not yet been finally determined; however, it is anticipated that the mortgage will be paid over a forty-year period. Principal was repaid in 1975 in the amount of $20,000 and it is anticipated that $20,000 will be repaid in 1976.

Available bond and bond anticipation note proceeds due to the Nursing Home, but not requisitioned, together with the interest earned on the temporary investment of such unrequisitioned funds, aggregated $1,879 and $104,388 at December 31, 1975 and 1974, respectively. Such amounts were available for interest requirements of the Nursing Home and for the liquidation of the 1974 liability related to the excess notes sold.

The Nursing Home is obligated under provisions of the mortgage to pay the principal and interest on its share of Nursing Home Project Bonds sold for a capital reserve fund covering, on a state-wide basis, all nursing homes established under Article 28-A. These bonds are sold by the New York State Housing Finance Agency and have not been recorded in individual nursing home financial records. Such bonds do, however, give rise to a Capital Reserve Fund Obligation of the various nursing homes which is expected to be met by interest on the investment of the capital reserve fund bond proceeds, supplemented to the extent necessary by fees billed to the homes. Under this arrangement, the maximum annual liability to Mohawk Valley Nursing Home for principal and interest approximates $24,000 per year until 2012.

The Nursing Home is obligated to make monthly deposits to a mortgage repayment escrow account in amounts necessary to fully fund the next scheduled mortgage principal payment and bond or mortgage interest payment. The Nursing Home is also required to make monthly deposits to its operating escrow account. Such deposits are determined by the Commissioner of the New York State Department of Health and are required to be made. The deposits are in amounts expected to cover the costs of painting, decorating, equipment replacement and interest expense on Bond Anticipation Notes. The Nursing Home ceased making the required deposits in February, 1976 and, as a result, has been advised that it is in technical default of the mortgage agreement. Application has been made to the Department of Health to replenish the resulting deficiency in the mortgage repayment escrow from operating escrow funds.

Note 4 - Property, plant and equipment

Details of property, plant and equipment at December 31 of each year are as follows:

	1975			1974
	Hospital	Nursing Home	Combined	Combined
Land and land improvements	$ 15,533	$ 94,319	$ 109,852	$ 109,852
Buildings	1,523,460	3,420,405	4,943,865	4,904,771
Equipment	538,084	166,006	704,090	669,353
	2,077,077	3,680,730	5,757,807	5,683,976
Less - accumulated depreciation	872,188	407,695	1,279,883	1,049,982
	$1,204,889	$3,273,035	$4,477,924	$4,633,994

Note 5 - Retirement plan

The Hospital and Nursing Home participate in a noncontributory retirement plan covering all full-time employees. Their contribution is limited to fixed percentages of covered employees' salaries. Total retirement expense for 1975, based upon the Hospital's estimate of rates expected to be established for the year, was approximately $365,000 (1974 - $290,000). Accrued retirement plan contributions are carried on the books for periods of up to two years from the beginning of the plan's fiscal year until billings are received and the liability is liquidated. Such accruals, which are included in accrued expenses in the combined balance sheet, approximated $588,000 and $475,000 at December 31, 1975 and 1974, respectively.

MOHAWK VALLEY GENERAL HOSPITAL FACILITY PROFIT AND LOSS STATEMENT PERIOD ENDED 09-30-7

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FACILITY E EXTENDED CARE

CURRENT MONTH AMOUNT							YEAR TO DATE AMOUNT					
FORECAST AMOUNT	-- % REV	BUDGET AMOUNT	---- % REV.	ACTUAL AMOUNT	---- % REV	DESCRIPTION	FORECAST AMOUNT	-- % REV	BUDGET AMOUNT	---- % REV	ACTUAL AMOUNT	---- % REV
						PATIENT REVENUE						
678,439	99	215,620	98	223,455	98	INPATIENT	2701,449	99	1966,984	98	2023,011	99
678,439	99	215,620	98	223,455	98	TOTAL PATIENT REVENUE	2701,449	99	1966,984	98	2023,011	99
						DED. FROM PATIENT REVENUE						
121,692	17	9,020	4	62,339	27	INPATIENT	486,778	17	81,176	4	365,095	17
556,756	81	206,600	93	161,116	71	NET PATIENT REVENUE	2214,672	81	1885,808	94	1657,915	81
						OPERATING EXPENSES						
314,245	46	114,333	51	104,661	46	OTHER P/R	1265,898	46	1029,000	51	949,652	46
277,222	40	87,923	39	98,000	43	OTHER EXPENSE	1108,927	40	791,310	39	831,705	40
593,458	86	202,257	91	202,661	89	TOTAL OPERATING EXPENSES	2374,825	87	1820,310	90	1781,356	87
36,712-	5-	4,344	1	41,545-	18-	NET SURPLUS (DEFICIT)	160,153-	5-	65,498	3	123,441-	6-
						NON-PATIENT REVENUE						
4,106		4,277	1	2,698	1	OTHER REVENUE	16,444		38,492	1	12,338	
4,106		4,277	1	2,698	1	TOTAL NON-PATIENT REVENUE	16,444		38,492	1	12,338	
32,606-	4-	8,621	3	38,847-	17-	TOTAL INCOME	143,709-	5-	103,990	5	111,103-	5-

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HAWK VALLEY GENERAL HOSPITAL                 FACILITY EXP  F REPORT                           PERIOD ENDED  09-3
DEPT NO. 79                                                                                   RUN DATE  10-17-76 PAGE      7
CILITY NO.  F  EXTENDED CARE
--------------MONTH AMOUNT---------------      -ACCOUNT-       ACCOUNT                ----------YEAR TO DATE AMOUNT------------
FORECAST          BUDGET         ACTUAL        CTL. SUB      DESCRIPTION              FORECAST          BUDGET           ACTUAL
 18227.57        6935.91        5988.65       6010-0000  PAYROLL EXPENSE             72952.32        62423.19         54724.75
 18227.57        6935.91        5988.65                  NURS SERV ADMIN OFF         72952.32        62423.19         54724.75
190140.69       69419.75       62404.88       6100-0000  PAYROLL EXPENSE            760684.54       624777.75        570543.85
190140.69       69419.75       62404.88                  MED/SURG NURSE UNIT        760684.54       624777.75        570543.85
                   31.25                      6103-2050  ED & TR EXP/TUIT                              291.25
   130.74         541.66          46.00       6103-6030  GEN SUPP & EXPS               562.04         4874.94           422.30
   130.74         572.91          46.00                  MED/SURG GEN S/E              562.04         5156.19           422.30
  4593.33        1207.50        1528.35       6750-0000  PAYROLL EXPENSE             18376.67        10867.50         13783.34
  4593.33        1207.50        1528.35                  CENT-SER-SUP P/R            18376.67        10867.50         13783.34
                   31.25                      6753-2050  ED & TR EXP/TUIT                              291.25
 15479.94        3071.66        5689.75       6753-3060  MEDICAL & SURG SUPP         61925.15        27824.94         46445.21
                   41.66                      6753-6030  GEN SUPP & EXPS                               374.94
 15479.94        3144.57        5689.75                  CENT-SER-SUP EXP            61925.15        28481.13         46445.21
  1316.23         541.66         363.09       6773-3060  MEDICAL & SURG SUPP          5268.78         4874.94          3952.55
  1316.23         541.66         363.09                  I V THERAPY EXPENSE          5268.78         4874.94          3952.55
  3285.14        1144.25        1101.02       7300-0000  PAYROLL EXPENSE             13143.65        10298.25          9858.51
  3285.14        1144.25        1101.02                  PHARMACY WAGE EXP           13143.65        10298.25          9858.51
  7585.59        2933.33        1791.77       7303-2940  DRUGS                       30362.75        26399.97         22777.16
    56.34         116.66                      7303-6030  GEN SUPP & EXPS               225.55         1049.94           169.21
  7641.93        3049.99        1791.77                  PHARMACY EXPENSES           30588.30        27449.91         22946.37
                  100.00                      7363-6030  GEN SUPP & EXPS                               900.00
                  100.00                                 INHAL THERAPY EXP                             900.00
  3979.46        1605.92        1643.26       7370-0000  PAYROLL EXPENSE             15917.94        14453.28         11938.48
  3979.46        1605.92        1643.26                  P/T WAGE EXPENSE            15917.94        14453.28         11938.48
   289.44         147.92                      7373-6030  GEN SUPP & EXPS              1154.76         1331.28           866.32
   289.44         147.92                                 P/T EXPENSES                 1154.76         1331.28           866.32
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MOHAWK VALL GENERAL HOSPITAL FACILITY E NSE REPORT PERIOD ENDED 09 -76

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FACILITY NO. F EXTENDED CARE

MONTH AMOUNT FORECAST	MONTH AMOUNT BUDGET	MONTH AMOUNT ACTUAL	ACCOUNT CTL. SUB	ACCOUNT DESCRIPTION	YEAR TO DATE AMOUNT FORECAST	YEAR TO DATE AMOUNT BUDGET	YEAR TO DATE AMOUNT ACTUAL
5520.65	2822.42	1975.67	7380-0000	PAYROLL EXPENSE	22093.30	25401.78	16572.65
5520.65	2822.42	1975.67		OCCUPATIONAL WAGES	22093.30	25401.78	16572.65
			7383-1130	PROFESSIONAL FEES	1755.00		1755.00
		96.44	7383-6030	GEN SUPP & EXPS	386.25		386.25
		96.44		OCCUPATIONAL EXP	2141.25		2141.25
2075.93	875.92	686.63	7410-0000	PAYROLL EXPENSE	8309.80	7883.28	6233.87
2075.93	875.92	686.63		SOCIAL SERVICE P/R	8309.80	7883.28	6233.87
464.79	233.33	135.00	7413-1130	PROFESSIONAL FEES	1859.79	2099.97	1395.00
		53.60	7413-2050	ED & TR EXP/TUIT	53.60		53.60
	41.66		7413-6030	GEN SUPP & EXPS		374.94	
464.79	274.99	188.60		SOCIAL SERVICE EXP	1913.39	2474.91	1448.60
909.99	833.33	30.00	7453-1130	PROFESSIONAL FEES	3639.99	7499.97	2730.00
			7453-6030	GEN SUPP & EXPS	121.44		121.44
909.99	833.33	30.00		SPEECH THERAPY EXP	3761.43	7499.97	2851.44
3857.43	1273.08	1267.34	7550-0000	PAYROLL EXPENSE	15432.48	11457.72	11575.05
3857.43	1273.08	1267.34		MED SERV ADMIN P/R	15432.48	11457.72	11575.05
1350.66	432.49	508.28	7680-0000	PAYROLL EXPENSE	5406.40	3892.41	4055.74
1350.46	432.49	508.28		MED RECORDS P/R	5406.40	3892.41	4055.74
	12.50		7683-2050	ED & TR EXP/TUIT		112.50	
154.24	83.33	42.33	7683-6030	GEN SUPP & EXPS	617.70	749.97	463.46
154.24	95.83	42.33		MED RECORDS EXPENSE	617.70	862.47	463.46
26347.37	9627.17	8979.72	8010-0000	PAYROLL EXPENSE	105418.97	77644.53	79071.60
26347.37	9627.17	8979.72		DIETARY WAGES	105418.97	77644.53	79071.60
	29.16		8013-2050	ED & TR EXP/TUIT		262.44	
31917.48	11916.66	12080.40	8013-2720	FOOD & BEVERAGES	127318.38	107249.94	95500.90
3629.47	1166.66	992.47	8013-6030	GEN SUPP & EXPS	14523.14	10499.94	10893.67
35546.95	13112.48	13072.87		DIETARY EXPENSES	141841.52	118012.32	106394.57
7014.40	2220.45	2200.90	8300-0000	PAYROLL EXPENSE	28076.53	19984.05	21062.13
7014.40	2220.45	2200.90		PLANT ENG-ADM P/R	28076.53	19984.05	21062.13

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AWK VALLEY [illegible]ERAL HOSPITAL FACILITY EXP[illegible]E REPORT PERIOD ENDED 07-30-[illegible]

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CILITY NO. F EXTENDED CARE

MONTH AMOUNT FORECAST	MONTH AMOUNT BUDGET	MONTH AMOUNT ACTUAL	ACCOUNT CTL. SUB	ACCOUNT DESCRIPTION	YEAR TO DATE AMOUNT FORECAST	YEAR TO DATE AMOUNT BUDGET	YEAR TO DATE AMOUNT ACTUAL
		8.00	8303-2240	TV MAINTENANCE	72.00		72.00
7190.61	2458.33	1907.12	8303-2400	FUEL	28773.19	22124.97	21582.58
7414.47	2166.66	3781.67	8303-2440	ELECTRIC	29680.81	19499.94	22264.34
1547.62	516.66	549.46	8303-2540	MAINT CONTRACTS	6592.76	4649.94	4945.14
611.24	416.66		8303-6030	GEN SUPP & EXPS	2446.40	3749.94	1835.16
16945.94	5558.31	6144.25		PLANT ENG-ADM EXP	67565.16	50024.79	50699.22
18309.01	6094.75	5776.53	8520-0000	PAYROLL EXPENSE	73253.78	54762.75	54944.77
18309.01	6094.75	5776.53		HOUSEKEEPING P/R	73253.78	54762.75	54944.77
4268.16	1440.00	2621.52	8523-2580	CONTRACTUAL SERVICE	17074.50	12960.00	12806.34
2780.91	1143.00	612.51	8523-6030	GEN SUPP & EXPS	11127.17	10287.00	8346.26
7049.07	2583.00	3234.03		HOUSEKEEP/GEN EXP	28201.67	23247.00	21152.60
10283.40	2955.00	3330.02	8600-0000	PAYROLL EXPENSE	41156.57	26595.00	30873.17
10283.40	2955.00	3330.02		LAUNDRY-LINEN P/R	41156.57	26595.00	30873.17
	25.00		8603-2050	ED & TR EXP/TUIT		225.00	
3139.42	816.66	305.63	8603-6030	GEN SUPP & EXPS	12556.94	7349.94	9418.52
3139.42	841.66	305.63		LAUNDRY-LINEN EXP	12556.94	7574.94	9418.52
		1232.55	9140-0000	PAYROLL EXPENSE	11255.93		11255.93
		1232.55		PATIENT ACTG PR	11255.93		11255.93
		382.61	9200-0000	PAYROLL EXPENSE	3313.99		3313.99
		382.61		ADMITTING PR	3313.99		3313.99
1949.57	1449.83	677.16	9360-0000	PAYROLL EXPENSE	7804.65	13048.47	5856.08
1949.57	1449.83	677.16		DATA PROCESSING	7804.65	13048.47	5856.08
2531.22	1249.99	878.40	9363-2160	CHART SERVICES	10135.22	11249.91	7604.00
2531.22	1249.99	878.40		DATA PROCESSING EXP	10135.22	11249.91	7604.00
		367.11	9370-0000	PAYROLL EXPENSE	3304.39		3304.39
		367.11		COMMUNICATIONS PR	3304.39		3304.39
4696.50	1008.70	1603.59	9400-0000	PAYROLL EXPENSE	18794.93	9078.30	14098.43
4696.50	1008.70	1603.59		RECEIVING STORES PR	18794.93	9078.30	14098.43

MOHAWK VALLEY GENERAL HOSPITAL FACILITY EX[illegible]SE REPORT PERIOD ENDED 09-[illegible]6

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FACILITY NO. E EXTENDED CARE

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MONTH AMOUNT FORECAST	MONTH AMOUNT BUDGET	MONTH AMOUNT ACTUAL	ACCOUNT CTL. SUB	ACCOUNT DESCRIPTION	YEAR TO DATE AMOUNT FORECAST	YEAR TO DATE AMOUNT BUDGET	YEAR TO DATE AMOUNT ACTUAL
9096.97	6071.30	2757.63	9500-0000	PAYROLL EXPENSE	32400.74	54641.70	24313.77
9096.97	6071.30	2757.63		ADM-EX-OFF-WAGES	32400.74	54641.70	24313.77
2893.12	625.00	1068.88	9503-0030	DISABILITY INSURANC	11576.58	5625.00	8693.46
18247.05	6150.00	6033.57	9503-0050	FICA	73028.21	55350.00	54781.16
8511.97	2666.66	3195.64	9503-0070	GROUP HEALTH INS	34048.39	23999.94	25536.42
		6035.44	9503-0080	WORKMENS COMP INS	6035.44		6035.44
40932.83	10358.33	13654.63	9503-0100	RETIRE PLAN CONT	163411.34	93224.97	122578.81
774.99	333.33		9503-1010	AUDITING FEES	3110.49	2999.97	2333.50
3353.75	1196.92	1118.54	9503-1030	HFA FEES AND CHGS	13420.62	10772.28	10066.86
	208.33		9503-1050	COLLECTION FEES		1874.97	
	250.00		9503-1070	CONSULTING FEES		2250.00	
	83.33		9503-1090	LEGAL FEES		749.97	
	41.67		9503-1150	PROF ACT & STUDIES		375.03	
318.75	125.00		9503-2030	DUES & MEMBERSHIPS	1275.74	1125.00	956.99
	125.00		9503-2050	ED & TR EXP/TUIT		1125.00	
1789.87	889.17	458.23	9503-2140	TEL & TELEG	7165.72	8002.53	5375.83
3647.08	1666.66	1216.99	9503-5010	INSUR EXPENSE	14602.89	14999.94	10952.91
2613.67	1910.59	714.60	9503-6030	GEN SUPP & EXPS	10471.69	17195.22	7858.02
	11333.33		9503-7400	DEPR-BLDGS-FXD EQUI		101999.97	
		169.00	9503-7410	DEPR LAND IMPROVE	1521.00		1521.00
		10125.35	9503-7420	DEPR BUILDING	91128.15		91128.15
		963.37	9503-7440	DEPR MOVEABLE EQPT.	8757.09		8757.09
			9503-9200	TAXES	86.94		86.94
44970.00	15000.00	14923.02	9503-9500	MTG INTEREST EXP	179293.87	135000.00	134473.87
17060.03	1666.67	5138.95	9503-9510	BAN INTEREST EXP	68243.72	15000.03	51183.69
4193.01	1166.67	1398.50	9503-9650	PRE-OPEN EXP AMORT	16781.35	10500.03	12588.34
149060.78	58796.65	66114.71		ADM-EX-OFF-EXPENSES	703959.23	502165.85	554898.48
756.61	198.90	249.34	9510-0000	PAYROLL EXPENSE	3027.70	1790.10	2271.09
756.61	198.90	249.34		PERSONNEL PR	3027.70	1790.10	2271.09
550961.34	202256.63	207661.11		FACILITY TOTALS	2332317.82	1820309.67	1781356.48

MOHAWK VALLEY GENERAL HOSPITAL BALANC SHEET PERIOD ENDED 09/3 6

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LIABILITIES AND EQUITY

	ACTUAL	BUDGET	INCREASE OR DECREASE	PERCENT CHANGE	LAST YEAR
CURRENT LIABILITIES					
ACCTS PAYABLE MVGH	73,184		72,844		119,784
MONIES OWED OP/ESCR	219,733-		219,733-		
NYS RETIREMENT					130,000
MTG OWING NYS	3,715,000		3,715,000		3,735,000
ACCRUED MTG INTREST	74,377		74,377		75,310
BAN INTEREST PAY					10,678
BAN PAYABLE	35,973		35,973		65,000
BANK OF N Y PAYABLE	53,225		53,225		
ESCROW FUND PAYABLE	169,864		169,864		
TOTAL CURRENT LIABILITIES	3,901,889		3,901,549		4,135,773
SURPLUS					
GEN FUND CAPITAL	67,452		36,538-		355,695
EQUITY CONT CAPITAL	351,647		351,647		351,647
TOTAL SURPLUS	419,099		315,109		708,342
TOTAL LIABILITIES & SURPL	4,320,988		4,216,658		4,844,114

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Plaintiffs' Exhibit 9

FINANCIAL REPORT

OF

MARGARET TIETZ CENTER FOR NURSING CARE

FOR THE OPERATIONAL PERIOD

JANUARY 1, 1975 TO DECEMBER 31, 1975

LOEB & TROPER
CERTIFIED PUBLIC ACCOUNTANTS
NEW YORK

1133

OPERATIONAL PERIOD REPORT

FOR PURPOSES OF ARTICLE 28A OF THE PUBLIC HEALTH LAW
FOR THE PERIOD JANUARY 1, 1975 TO DECEMBER 31, 1975

REPORT OF THE
MARGARET TIETZ CENTER FOR NURSING CARE-S.N.F.
TO THE
COMMISSIONER OF HEALTH
OF THE
STATE OF NEW YORK

Our Fiscal Year Ends December 31, 1975

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

FINANCIAL REPORT

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AS AT DECEMBER 31, 1975

SCHEDULE OF BOARD OF DIRECTORS AND OFFICERS.

ACCOUNTANTS' OPINION.

EXHIBIT "A" - Balance Sheet - As at December 31, 1975.

EXHIBIT "B" - Statement of Income and Expenses - For the Year Ended December 31, 1975.

EXHIBIT "C" - Statistics and Other Data - For the Year Ended December 31, 1975.

EXHIBIT "D" - Report of Aggregate Income of Patients for the Year Ended December 31, 1975.

NOTES TO FINANCIAL STATEMENTS.

SCHEDULE "A-1" - Investments.

SCHEDULE "A-2" - Accounts Receivable.

SCHEDULE "A-3" - Other Restricted Funds.

SCHEDULE "A-4" - Accrued Liabilities - Payrolls and Other Items.

SCHEDULE "A-5" - Summary of Changes in Net Worth.

SCHEDULE "B-1" - Income from Patients.

SCHEDULE "B-2" - Professional Care of Patients.

SCHEDULE "B-3" - Administrative Expenses.

SCHEDULE "B-4" - Service Department Expenses.

SCHEDULE "B-5" - Nondepartmental Expenses.

SCHEDULE "B-6" - Other Income (Deductions).

OFFICER'S AFFIDAVIT.

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

SCHEDULE OF BOARD OF DIRECTORS AND OFFICERS

AS AT DECEMBER 31, 1975

Margaret Tietz Center For Nursing Care is a non-profit voluntary nursing home company organized under the provisions of Article 28-A of the New York State Public Health Law and the Membership Corporations Law.

Address of Nursing Home Company:	164-11 Chapin Parkway Jamaica, New York 11432

There were 15 members of the Board of Directors on December 31, 1975.

Name		Date Term Expires
Hansi Baruch	Director	When sucessor is elected
Henry S. Conston	Director	Same
Ernest Fraenkel	Director	Same
Kurt G. Herz	Director	Same
Ernst Heumann	Director	Same
Peter Lekisch	Director	Same
Fred W. Lessing	Director	Same
Lisa Levi	Director	Same
Ralph H. Mayer	Director	Same
Dr. Helmuth Nathan	Director	Same
Paul Roche	Director	Same
William Thurnauer	Director	Same
Albert U. Tietz	Director	Same
Frederick C. Tuchmann	Director	Same
Bernard F. Weissman	Director	Same

OFFICERS

Title	Name	Date Term Expires
President	Frederick C. Tuchman	Indefinite
Vice-President	Ernest Fraenkel	Indefinite
Secretary	Albert U. Tietz	Indefinite
Assistant Secretary	Hansi Baruch	Indefinite
Treasurer	Fred W. Lessing	Indefinite
Assistant Treasurer	Bernard F. Weissman	Indefinite

LOEB & TROPER
CERTIFIED PUBLIC ACCOUNTANTS
270 MADISON AVENUE, NEW YORK, N.Y. 10016

February 19, 1976

The Board of Directors
Margaret Tietz Center for Nursing Care - S.N.F.

We have examined the accompanying financial statements of Margaret Tietz Center for Nursing Care - S.N.F. as of December 31, 1975 and for the year then ended, for purposes of Article 28-A of the Public Health Law. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

This report does not include the accounts of the Health Related Facility which is submitted under separate cover.

In our opinion, the accompanying financial statements present fairly the financial position of Margaret Tietz Center for Nursing Care - S.N.F. as at December 31, 1975, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent in all material respects with that of the preceding year.

Loeb & Troper
CERTIFIED PUBLIC ACCOUNTANTS

EXHIBIT "A"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

BALANCE SHEET

AS AT DECEMBER 31, 1975

ASSETS

Current Assets			
Cash (Unrestricted)		$ 147,171	
Temporary investments - at cost - (Schedule "A-1")		196,168	
Accounts receivable - (Schedule "A-2")(Note 1)		206,041	
Accrued interest receivable		2,788	
Miscellaneous advances and deposits		12,353	
Inventories - at cost		49,869	
Due from Health Related Facility		60,633	
Mortgage Repayment Escrow Fund:			
Cash - Restricted	$ 33,331		
Investments - at cost - restricted - (Schedule "A-1")	68,275		
Accrued interest receivable	527	102,133	
Total Current Assets			$ 777,156
Restricted Funds			
Operating Escrow Fund:			
Cash	$ 40,371		
Investments - at cost - (Schedule "A-1")	334,469		
Accrued interest receivable	4,889	$ 379,729	
Other Restricted Funds - (Schedule "A-3")		18,269	
Total Restricted Funds			397,998

Fixed Assets (Note 2)	Cost	Accumulated Depreciation	Book Value	
Land	$ 400,000		$ 400,000	
Building and building equipment	2,981,961	$316,546	2,665,415	
Capitalized other development costs	837,270	89,282	747,988	
Group I Equipment	54,567	23,286	31,281	
Group II Equipment	211,350	117,522	93,828	
Nonmovable equipment	4,420	373	4,047	
Movable equipment	7,798	1,219	6,579	
Donated and sponsor purchased equipment	11,581	598	10,983	
Total Fixed Assets	$4,508,947	$548,826		3,960,121
Total Assets				$5,135,275

LIABILITIES AND EQUITY

Current Liabilities			
Accounts payable		$ 103,072	
Other liabilities - (Schedule "A-4")		65,526	
Patient funds and deposits		42,045	
Accrued interest payable on mortgage		46,642	
Current installments of mortgage payable		25,000	
Total Current Liabilities			$ 282,285
Long-Term Debt (Note 3)			
Mortgage payable - New York State Housing Finance Agency		$4,250,000	
Less: Current installments of mortgage payable		25,000	
Total Long-Term Debt			4,225,000
Equity			
Equity contribution		$ 641,094	
Initial occupancy and related expenses	[$132,007]		
Net worth after the development period (Schedule "A-5")	118,903	[13,104]	
Total Equity			627,990
Total Liabilities and Equity			$5,135,275

(See Notes to Financial Statements)

[ ] denotes red figures

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EXHIBIT "D"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

STATEMENT OF INCOME AND EXPENSES

	Three Months Ended December 31, 1975			Calendar Year Ended December 31, 1975		
	Actual	Budget	Variance	Actual	Budget	Variance
Income from patients...............(Schedule "B-1")	$802,261	$731,296	$ 70,965	$3,029,453	$2,925,184	$104,269
Operating Expenses:						
Professional care of patients.....(Schedule "B-2")	$343,026	$365,805	[$ 22,779]	$1,458,104	$1,463,220	[$ 5,116]
Administrative...................(Schedule "B-3")	54,473	52,680	1,793	213,324	210,720	2,604
Service departments..............(Schedule "B-4")	158,653	190,531	[31,878]	747,563	762,124	[14,561]
Nondepartmental..................(Schedule "B-5")	229,317	190,652	38,665	797,339	762,608	34,731
Total Operating Expenses.................	$785,469	$799,668	[$ 14,199]	$3,216,330	$3,198,672	$ 17,658
Less: Other income (deductions)....(Schedule "B-6")	$ 15,634	$ 11,075	$ 4,559	$ 64,355	$ 44,300	$ 20,055
Contributions in-kind - sponsor (Note 5).....	$ 10,821	$ -	$ 10,821	$ 10,821	$ -	$ 10,821
Excess of Income Over Expenses or (Deficit)	$ 43,247	[$ 57,297]	$100,544	[$ 111,701]	[$ 229,188]	$117,487
				(Schedule "A-5")		

(See Notes to Financial Statements)

[ ] denotes red figures.

EXHIBIT "C"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

STATISTICS AND OTHER DATA

FOR THE YEAR ENDED DECEMBER 31, 1975

	Nursing Home Patient Days			Total Nursing Home Patient Days	Total Capacity Bed Days	Monthly Percentage of Occupancy
	Medicaid	Medicare	Self-Pay			
January, 1975....	2,997	108	611	3,716	3,720	99.8%
February, 1975....	2,735	51	571	3,357	3,360	99.9%
March, 1975....	2,971	-	741	3,712	3,720	99.8%
April, 1975....	2,960	27	591	3,578	3,600	99.4%
May, 1975....	3,049	42	599	3,690	3,720	99.2%
June, 1975....	3,006	23	564	3,593	3,600	99.8%
July, 1975....	3,175	48	493	3,716	3,720	99.9%
August, 1975....	2,963	102	644	3,709	3,720	99.7%
September, 1975....	2,812	99	681	3,592	3,600	99.8%
October, 1975....	2,831	206	683	3,720	3,720	100.0%
November, 1975....	2,831	83	682	3,596	3,600	99.9%
December, 1975....	2,971	66	676	3,713	3,720	99.8%
Total..........	35,301	855	7,536	43,692*	43,800	

January, 1975..................................	21
February, 1975..................................	27
March, 1975..................................	36
April, 1975..................................	41
May, 1975..................................	47
June, 1975..................................	36
July, 1975..................................	76
August, 1975..................................	41
September, 1975..................................	39
October, 1975..................................	25
November, 1975..................................	24
December, 1975..................................	38
Total..................................	451

	Daily Rate Charged to Patients			
	Medicaid	Medicare	Semi-Private	Private
First Day of Period..	$64.63	$71.58	$65.00	$69.11
Last Day of Period...	$69.79	$71.58	$72.50	$76.50

*Application has been filed for the approval of 81 Bed Retention days included in the figures presented above. No provision has been made in these financial statements for the possible rejection of these Bed Retention days.

EXHIBIT "D"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

REPORT OF AGGREGATE INCOME OF PATIENTS

FOR THE YEAR ENDED DECEMBER 31, 1975

Number and type of certified beds	120 Nursing Home Beds
Number of patients	120
Per diem rate certified to the Department of Social Services	$69.79
Public Health Law Section 2860 subdivision 2 rate (69.79 x 365 days x 2)	$50,946.70

Table of aggregate annual income of patients:

Income Range			Number of Patients
$ -0-	-	$ 4,999	103
5,000	-	9,999	24
10,000	-	14,999	5
Unknown			6
		Total	138 (Includes admissions and discharges during the period)

Signature of Administrator

Date

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

NOTES TO FINANCIAL STATEMENTS

AS AT DECEMBER 31, 1975

1. Accounts Receivable from New York City Department of Social Services (Medicaid) were reduced by advances received. These amounts were not paid in settlement of individual invoices, but as lump sum advances.

2. The fixed assets of Building and Structures, and Equipment are subject to Accumulated Depreciation shown as deductions from gross assets. Depreciation is computed on the straight-line method.

Item	Average Years of Life
Building and Structures	40
Equipment:	
Group I	10
Group II	8
Movable	Various
Nonmovable	Various
Donated and sponsor purchased equipment	Various

3. On October 14, 1970 permanent financing was partially arranged by the New York State Housing Finance Agency by the sale of $58,620,000 of Hospital and Nursing Home Project Bonds, 1970 Series "A", maturing from 1971 through 2013.

   Of the foregoing proceeds, $2,880,000 was for the account of Kew Gardens Nursing Home Company, Inc.

   On March 6, 1974, the New York State Housing Finance Agency closed the sale of Hospital and Nursing Home Project Bonds, 1974 Series "A". $1,455,000 principal amount of these bonds were issued to permanently finance the remainder of the mortgage. These serial bonds are dated February 1, 1974, and mature annually from November 1, 1974 through November 1, 2013.

   The net effective interest rate for the New York State Housing Finance Agency Project Bonds, 1974 Series "A", is approximately 5.87%.

4. As of December 31, 1975, $77,144 was owed to the Company by three patients who were formerly residents of Newark House.

   This receivable which was written off in a prior period is now considered collectible. The books have been adjusted to reflect the validity of this receivable.

- Continued -

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MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

5. During the year 1975, the New York Foundation for Nursing Homes, Inc. donated equipment amounting to $11,581 and donated supplies and services amounting to $10,821, to the Margaret Tietz Center for Nursing Care.- S.N.F. This transaction has been recorded on the financial statements.

6. The Home has filed cost reports with the Social Security Administration in connection with the Medicare Program. Settlements through December 31, 1973 have been received in 1975 and were credited to the fund balance account. Accruals for the 1974 and 1975 settlements have been recorded amounting to $7,240 and $8,000, respectively.

7. The New York State Department of Health, Bureau of Reimbursement has the right to examine the books of the Home and adjust assigned rates of Medicaid reimbursement accordingly. No provision has been recorded for possible adjustments that might arise from this examination.

SCHEDULE "A-1"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

INVESTMENTS

AS AT DECEMBER 31, 1975

Description	Date of Purchase	Maturity Date	Maturity Value	Cost
Temporary Investments				
First National City Bank:				
U.S. Treasury Bills - 6.78%.......	9/24/75	1/31/76	$100,000	$ 97,571
U.S. Treasury Bills - 5.55%.......	12/ 1/75	3/ 4/76	100,000	98,597
Total........................			$200,000	$196,168
				(Exhibit "A")
Mortgage Repayment Escrow Fund				
Bank of New York:				
U.S. Treasury Bills - 6.11%.......	10/17/75	4/15/76	$ 21,000	$ 20,355
U.S. Treasury Bills - 5.5 %.......	11/10/75	4/15/76	23,000	22,448
U.S. Treasury Bills - 5.76%.......	12/19/75	4/15/76	26,000	25,472
Total........................			$ 70,000	$ 68,275
				(Exhibit "A")
Operating Escrow Fund				
Marine Midland Bank:				
U.S. Treasury Bills - 6.8 %.......	10/ 6/75	1/ 2/76	$260,000	$255,650
U.S. Treasury Bills - 6.21%.......	10/16/75	1/15/76	40,000	39,389
U.S. Treasury Bills - 5.78%.......	12/12/75	3/11/76	40,000	39,430
Total........................			$340,000	$334,469
				(Exhibit "A")

SCHEDULE "A-2"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

ACCOUNTS RECEIVABLE

AS AT DECEMBER 31, 1975

Medicaid		$459,844
Medicare		30,109
Self-Pay		11,819
Total		$501,772
Deduct:		
Advances from New York City Department of Social Services		257,553
Balance		$244,219
Less:		
Allowance for Contractual Adjustments - Self-Pay	$35,968	
Allowance for Doubtful Accounts	2,210	38,178
Net Accounts Receivable - (Exhibit "A")		$206,041

SCHEDULE "A-3"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

OTHER RESTRICTED FUNDS

AS AT DECEMBER 31, 1975

Equity - Escrow:	
Cash	$ 537
Patients Fund	
Cash in bank and on hand	17,732
Total (Exhibit "A")	$18,269

SCHEDULE "A-4"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

ACCRUED LIABILITIES - PAYROLLS AND OTHER ITEMS

AS AT DECEMBER 31, 1975

Accrued salaries and wages	$29,052
Vacation payroll accrued	35,878
New York State sales tax payable	124
Sundry deductions from employees' salaries	472
Total (Exhibit "A")	$65,526

SCHEDULE "A-5"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

SUMMARY OF CHANGES IN NET WORTH

DECEMBER 31, 1975

Balance - January 1, 1975		$ 62,707
Add: Recovery of accounts receivable written off in prior period (Note 4)	$77,144	
Prior year Medicare adjustment	79,172	
Donated and sponsor purchased equipment (Note 5)	11,581	167,897
Deduct: Excess of expenses over income (Exhibit "B")		[111,701]
Balance - December 31, 1975		$118,903
		(Exhibit "A")

(See Notes to Financial Statements)

[ ] denotes red figure.

SCHEDULE "B-1"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

INCOME FROM PATIENTS

	Three Months Ended December 31, 1975			Calendar Year Ended December 31, 1975		
	Actual	Budget	Variance	Actual	Budget	Variance
Revenues:						
Patients Services	$854,199	$753,779	$100,420	$3,277,563	$3,015,116	$262,447
Ancillary Services		46,157	[46,157]	63,482	184,628	[121,146]
Total Revenues	$854,199	$799,936	$ 54,263	$3,341,045	$3,199,744	$141,301
Deductions from Revenues:						
Provisions for Doubtful Accounts		$ 1,250	[$ 1,250]		$ 5,000	[$ 5,000]
Provisions for Contractual Allowances	$ 51,938	67,390	[15,452]	$ 311,592	269,560	42,032
Total Deductions From Revenues	$ 51,938	$ 68,640	[$16,702]	$ 311,592	$ 274,560	$ 37,032
Income From Patients (Exhibit "B")	$802,261	$731,296	$70,965	$3,029,453	$2,925,184	$104,269

[ ] denotes red figures

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SCHEDULE "B-2"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

PROFESSIONAL CARE OF PATIENTS

	Three Months Ended December 31, 1975			Calendar Year Ended December 31, 1975		
	Actual	Budget	Variance	Actual	Budget	Variance
Nursing:						
Salaries and wages	$276,670	$292,390	[$15,720]	$1,159,085	$1,169,560	[$10,475]
Supplies and expenses	8,553	8,726	[173]	44,293	34,904	9389
Physical Therapy:						
Salaries and wages	1,671	3,308	[1,637]	10,883	13,232	[2,349]
Supplies and expenses	112	60	52	608	240	368
Occupational Therapy:						
Salaries and wages	2,616	5,422	[2,806]	17,698	21,688	[3,990]
Supplies and expenses	-	125	[125]	573	500	73
Recreational Therapy:						
Salaries and wages	8,995	8,701	294	38,343	34,804	3,539
Supplies and expenses	636	351	285	4,327	1,404	2,923
Podiatry:						
Supplies and expenses	1,370	1,188	182	4,292	4,752	[460]
Dental:						
Supplies and expenses	422	1,750	[1,328]	5,684	7,000	[1,316]
Radiology:						
Supplies and expenses	4,599	2,500	2,099	14,655	10,000	4,655
Physicians Care:						
Fees	12,800	15,000	[2,200]	53,235	60,000	[6,765]
Pharmacy:						
Supplies and expenses	12,337	11,693	644	42,528	46,772	[4244]
Laboratory expense	1,164	2,500	[1,336]	6,227	10,000	[3,773]
Medical Records:						
Supplies and expenses	270	250	20	735	1,000	[265]
Speech and Hearing:						
Supplies and expenses	1,630	625	1,005	8,813	2,500	6,313
Social Services:						
Salaries and wages	7,709	9,916	[2,207]	39,484	39,664	[180]
Supplies and expenses	[24]	50	[74]	137	200	[63]
Other Diagnostic Services	1,496	1,250	246	6,504	5,000	1,504
Total Professional Care of Patients (Exhibit "B")	$343,036	$365,805	[$22,771]	$1,458,104	$1,463,220	[$ 5,116]

[ ] denotes red figures

SCHEDULE "B-3"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

ADMINISTRATIVE EXPENSES

	Three Months Ended December 31, 1975			Calendar Year Ended December 31, 1975		
	Actual	Budget	Variance	Actual	Budget	Variance
Administrative:						
Salaries and wages	$13,793	$18,510	[$ 4,717]	$ 65,919	$ 74,040	[$8,121]
Supplies and expenses	12,681	5,226	7,455	31,423	20,904	10,519
Admitting:						
Salaries and wages	1,515	2,174	[659]	8,004	8,696	[612]
Supplies and expenses	4,321		4,321	4,321		4,321
Personnel:						
Salaries and wages	3,104	4,540	[1,436]	18,936	18,160	776
Supplies and expenses	1,407	500	907	3,527	2,000	1,527
Business Office:						
Salaries and wages	9,624	12,957	[3,333]	50,187	51,828	[1,641]
Supplies and expenses	11,333	3,438	7,895	18,473	13,752	4,721
Data Processing:						
Supplies and expenses	[5,684]	3,000	[8,684]	3,015	12,000	[8,985]
Volunteer Services:						
Salaries and wages	2,355	2,285	70	8,519	9,140	[621]
Supplies and expenses	24	50	[26]	920	200	720
Total Administrative Expenses (Exhibit "B")	$54,473	$52,680	$ 1,793	$213,324	$210,720	$2,604

[ ] denotes red figures

SCHEDULE "B-4"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

SERVICE DEPARTMENT EXPENSES

	Three Months Ended December 31, 1975			Calendar Year Ended December 31, 1975		
	Actual	Budget	Variance	Actual	Budget	Variance
Dietary:						
Salaries and Wages	$ 41,185	$ 53,749	[$12,564]	$212,039	$214,996	[$ 2,957]
Supplies and Expenses	42,612	45,352	[2,740]	185,538	181,408	4,130
Laundry and Linen:						
Salaries and Wages	6,806	8,599	[1,793]	26,188	34,396	[8,208]
Supplies and Expenses	9,157	8,970	187	38,555	35,880	2,675
Housekeeping:						
Salaries and Wages	40,650	43,708	[3,058]	174,280	174,832	[552]
Supplies and Expenses	2,887	5,932	[3,045]	26,192	23,728	2,464
Plant Maintenance and Security:						
Salaries and Wages	10,927	11,882	[955]	48,654	47,528	1,126
Supplies and Expenses	4,429	12,339	[7,910]	36,117	49,356	[13,239]
Total Service Department Expenses (Exhibit "B")	$158,653	$190,531	[$31,878]	$747,563	$762,124	[$14,561]

[ ] denotes red figures

SCHEDULE "B-5"

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

NONDEPARTMENTAL EXPENSES

	Three Months Ended December 31, 1975			Calendar Year Ended December 31, 1975		
	Actual	Budget	Variance	Actual	Budget	Variance
Insurance	[$ 1,799]	$ 2,500	[$ 4,299]	$ 8,256	$ 10,000	[$ 1,744]
Depreciation	33,163	32,105	1,058	129,937	128,420	1,517
Employee benefits	87,891	56,481	31,410	243,153	225,924	17,229
Communication and transportation	5,087	4,146	941	13,133	16,584	[3,451]
Utilities	20,513	19,724	789	94,724	78,896	15,828
Repairs and maintenance	10,546	1,000	9,546	11,290	4,000	7,290
Interest	70,123	70,445	[322]	281,458	281,780	[322]
Fees (New York State Department of Health and New York State Housing Finance Agency)	3,793	4,251	[458]	15,388	17,004	[1,616]
Total Nondepartmental Expenses (Exhibit "B")	$229,317	$190,652	$38,665	$797,339	$762,608	$34,731

[ ] denotes red figures

MARGARET TIETZ CENTER FOR NURSING CARE - S.N.F.

OTHER INCOME (DEDUCTIONS)

	Three Months Ended December 31, 1975			Calendar Year Ended December 31, 1975		
	Actual	Budget	Variance	Actual	Budget	Variance
Income from vending machines	$ 95	$ 50	$ 45	$ 381	$ 200	$ 181
Sale of furniture				56		56
Employee cafeteria	4,380	3,000	1,380	14,637	12,000	2,637
Interest income	11,112	8,000	3,112	49,120	32,000	17,120
Telephone commissions	47	25	22	161	100	61
Total Other Income (Exhibit "B")	$15,634	$11,075	$4,559	$64,355	$44,300	$20,055

State of New York)
) ss.:
County of)

FRED W. LESSING, Assistant Treasurer, being duly sworn, deposes and says that I am the above described officer of the said Company and that on December 31, 1975 last, all of the herein described assets were the absolute property of the said Company, free and clear from any liens or claims thereon, except as herein stated, and that the foregoing statement, with the schedules and explanations therein contained, annexed or referred to are a full and correct Exhibit of all the Assets, Liabilities, Income and Expenses and of the condition and affairs of the said Company on the said December 31, 1975 last, and for the period ended on that date, according to the best of my information, knowledge and belief.

Subscribed and sworn to before me

this

day of 19

Notary Public

Plaintiffs' Exhibit 10

April 30, 1976

New York State Dept. of Health
Division of Health Care Cost Control
Tower Building
Empire State Plaza
Albany, New York 12237

Gentlemen:

Enclosed please find form HE-2V, and the audited financial statement from Margaret Tietz Center for Nursing Care's Skilled Nursing Facility. Also, for your edification, we are enclosing the audited statement for Margaret Tietz Center for Nursing Care's Health Related Facility, which admitted its' first patient on July 30, 1975.

Should you have any questions for clarification, please call either Mr. Bryan Mesh or myself.

Very truly yours,

DAVID GLASER
Administrator

DG/hn

Enclesure

1156

HE-2P (2/76)
NYS DEPARTMENT OF HEALTH

1 OF 44

ANNUAL REPORT OF
LONG-TERM CARE FACIL

RATING CERTIFICATE NO.(S):

NURSING HOME 7003305 (12-20)

HEALTH RELATED FACILITY (12-20)

MEDICARE PROVIDER NUMBER 335336 (21-29)

FOR HEALTH DEPARTMENT USE ONLY

NURSING HOME I.D. (3-11)

HEALTH RELATED FACILITY I.D. (3-11)

RECORD NO. 01 (COL. 1-2) IN ALL RECORDS

REPORT FOR YEAR ENDED MO. 12 DAY 31 YR. 75 (30-35)

DATE REPORT RECEIVED MO. DAY YR.

TYPE OF OWNERSHIP (✓): (36)

- CHURCH RELATED ☐ 1
- NONPROFIT CORPORATION ☐ 2
- OTHER NONPROFIT ☒ 3

ENTER IN APPROPRIATE BOXES EITHER 1 (YES) OR 2

- CERTIFICATION SIGNED.......................... ☐
- OPINION OF INDEPENDENT ACCOUNTANT SIGNED...... ☐
- NAME AND ADDRESS OF ACCOUNTING FIRM FURNISHED. ☐
- AUDITED FINANCIAL STATEMENT ATTACHED.......... ☐

CLASSIFICATION OF FACILITY (✓): (37)

- NURSING HOME ONLY ☒ 1
- NURSING HOME SECTION OF HOSPITAL ☐ 2
- COMBINED NURSING HOME AND HRF ☐ 3
- HEALTH RELATED FACILITY ONLY ☐ 4
- HRF SECTION OF HOSPITAL ☐ 5

IF FACILITY OPENED OR CLOSED DURING REPORT PERIOD INDICATE DATE(S) BELOW:

DATE OPENED MO. DAY YR. (38-4

DATE CLOSED MO. DAY YR. (44-4

OPERATOR OF FACILITY* (PROVIDE DETAILS ON PAGES 40-44)

NAME Margaret Tietz Center for Nursing Care SOC. SEC. OR FED. IDENT. NO. 136266115

RESS 164-11 Chapin Parkway (NUMBER AND STREET) Jamaica, New York (CITY AND STATE) 11432 (ZIP CODE)

OWNER OF PHYSICAL FACILITY** (PROVIDE DETAILS ON PAGES 40-44)

NAME Margaret Tietz Center for Nursing Care SOC. SEC. OR FED. IDENT. NO. 136266115

ADDRESS 164-11 Chapin Parkway (NUMBER AND STREET) Jamaica, New York (CITY AND STATE) 11432 (ZIP CODE)

* WAS THERE ANY CHANGE IN OPERATION DURING THE REPORT PERIOD? 1 ☒ YES 2 ☐ NO (50)
IF 'YES' GIVE DETAILS AND DATE OF CHANGE BELOW. USE ADDITIONAL PAGE(S) IF NECESSARY.
H.R.F. opened July 30, 1975. Additional two floors added to existing building. See note on Page 5.

** WAS THERE ANY CHANGE IN OWNER OF PHYSICAL FACILITY? 1 ☐ YES 2 ☒ NO (51)
IF 'YES' GIVE DETAILS AND DATE OF CHANGE BELOW. USE ADDITIONAL PAGE(S) IF NECESSARY.

RECORD NO. 02

NAME OF FACILITY Margaret Tietz Center for Nursing Care (12-112)

ADDRESS 164-11 Chapin Parkway (NUMBER AND STREET (12-41)) Jamaica, New York (CITY AND COUNTY (42-74)) 11432 (ZIP CODE (75-79))

RECORD NO. 03

EPHONE NUMBER (INCLUDING AREA CODE) 2125236400 (80-89)

SUBMIT ORIGINAL HE-2P REPORT (TYPED) TOGETHER WITH A COPY OF THE AUDITED FINANCIAL STATEMENTS FOR THIS PERIOD AND THE RELATED OPINIONS OF THE INDEPENDENT ACCOUNTANT TO: NEW YORK STATE DEPARTMENT OF HEALTH, DIVISION OF HEALTH CARE COST CONTROL, TOWER BUILDING, EMPIRE STATE PLAZA, ALBANY, NEW YORK

HE-2V (2/76) 2 OF 44 CERTIFICATION STATEMENT
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

CORD NO. 03

THE RECORDS OF THE FACILITY FOR THE PERIOD COVERED BY THIS REPORT WERE MAINTAINED ON THE FOLLOWING BASIS: ☒ ACCRUAL 1 ☐ CASH 2 ☐ MODIFIED CASH 3 (90)

IS THE ACCOUNTING BASIS FOR THIS PERIOD THE SAME AS FOR THE PREVIOUS PERIOD? 1☒ YES
(DOES NOT APPLY TO NEW FACILITY) (9
2☐ NO

ACCOUNTING FIRM DATA: NAME Loeb & Troper
RECORD NO. 04 (12-112)

ADDRESS RECORD NO. 05
270 Madison Avenue, New York, New York 10016
NO. & STREET (12-41) CITY AND STATE (42-74) ZIP CODE (75-79)

ADMINISTRATOR DATA: NAME David Glaser

NURSING HOME ADMINISTRATOR'S LICENSE NUMBER 01195

HOME ADDRESS 8 Belwyn Lane Centereach, N.Y. 11720
NO. & STREET CITY AND STATE ZIP CODE

INDICATE BELOW ALL PERSONS (OTHER THAN THE ADMINISTRATOR LISTED ABOVE) LICENSED AS NURSING HOME ADMINISTRATORS WHO ARE OPERATORS AND/OR EMPLOYEES (FULL OR PART TIME) OF THE FACILITY:

NAME	TITLE	HOME ADDRESS	NURSING HOME ADMINISTRATOR'S LICENSE NO.
Herbert Friedman	Associate Administrator	1412 E. 5th Street Brooklyn, N.Y. 11230	02405
Lawrence Brody	Director Food Service	2400 E. 3rd Street Brooklyn, N.Y. 11233	02185

IF ADDITIONAL INFORMATION FOR REIMBURSEMENT PURPOSES IS NECESSARY INDICATE PERSON TO BE CONTACTED:
NAME Bryan Mesh-Controller TELEPHONE NUMBER (212) 523-6400

MISREPRESENTATION OF ANY INFORMATION CONTAINED IN THIS REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT UNDER THE NEW YORK STATE LAW.

CERTIFICATION

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT THE INFORMATION FURNISHED IN THIS REPORT IS IN ACCORD WITH THE HE-2V INSTRUCTIONS AND IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I ALSO CERTIFY THAT ALL SALARY AND NON-SALARY EXPENSES PRESENTED IN THIS REPORT WERE INCURRED TO PROVIDE PATIENT CARE IN THIS FACILITY.

SIGNATURE OF ADMINISTRATOR OR OFFICER

4/28/76
DATE

Administrator
TITLE

HE-2V (2/76)
N.Y.S. DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

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OPINION OF
INDEPENDENT ACCOUNTANT

NAME OF FACILITY Margaret Tietz Center for Nursing Care

OPINION OF INDEPENDENT ACCOUNTANT**

X/WE HAVE EXAMINED THE BALANCE SHEET OF Margaret Tietz Center for Nursing Care S.N.F (NAME OF NURSING HOME AND/OR HEALTH RELATED FACILITY) AS OF 12/31/75 (DATE) AND THE RELATED STATEMENTS OF REVENUE AND EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR THEN ENDED 12/31/75 (DATE). SUCH STATEMENTS ARE COVERED BY OUR OPINION DATED 2/19/76. OUR EXAMINATION WAS MADE IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS, AND ACCORDINGLY INCLUDED SUCH TESTS OF THE ACCOUNTING RECORDS AND SUCH OTHER AUDITING PROCEDURES AS WE CONSIDERED NECESSARY IN THE CIRCUMSTANCES.

IN CONNECTION WITH OUR EXAMINATION REFERRED TO ABOVE, WE HAVE ALSO EXAMINED THE INFORMATION SHOWN ON PAGES 5 (ITEM F), 12, 13, 14, 15, 16, 17, COLUMN *B OF PAGES 19, 20, 21, 22, AND 23 AND PAGE 37 OF THE ACCOMPANYING FORM HE-2V OF THE NEW YORK STATE DEPARTMENT OF HEALTH.

IN OUR OPINION, PAGES 5 (ITEM F), 12, 13, 14, 15, 16, 17, COLUMN *B OF PAGES 19, 20, 21, 22 AND 23 AND PAGE 37 OF THE ACCOMPANYING FORM HE-2V PRESENT FAIRLY, IN ALL MATERIAL RESPECTS, THE INFORMATION CONTAINED THEREIN IN ACCORDANCE WITH THE INSTRUCTIONS DATED FEBRUARY, 1976 FURNISHED BY THE NEW YORK STATE DEPARTMENT OF HEALTH RELATED TO THE PREPARATION OF FORM HE-2V.

4/28/76
(DATE)

Loeb + Troper CPA
(SIGNATURE)

(212) 889-7880
(TELEPHONE NUMBER)

270 Madison Ave., New York, N.Y. 10016
(ADDRESS)

* INSERT A IF MORE THAN ONE LEVEL OF CARE IS PROVIDED.
INSERT B IF NURSING HOME ONLY.
INSERT C IF HEALTH RELATED FACILITY ONLY.

** SEE INSTRUCTIONS FOR DEFINITION OF INDEPENDENCE.

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

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SCHEDULE OF PATIENT STATIST
NAME OF FACILITY Margaret Tietz Center for Nursing Care

(RECORD NO. 05 (CON'T)

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIF
	1	2	3	4
A. BED CAPACITY ON LAST DAY OF REPORT PERIOD:				
1. CERTIFIED BED CAPACITY..............(80)	200	120	80	
2. BEDS SET UP FOR USE..................(84)				
3. CERTIFIED MEDICARE BED CAPACITY.....(88)	120	120		
B. NUMBER OF PATIENTS:				
1. CENSUS MIDNIGHT ON LAST DAY OF PREVIOUS REPORT PERIOD..................(92)	118	118	0	
2. ADMISSIONS DURING PERIOD:				
(a) FROM HOSPITAL...............(96)	72	62	10	
(b) FROM OWN HOME..............(100)	50	18	32	
(c) FROM ANOTHER SNF OR HRF.....(104)	35	20	15	
(d) FROM OTHER (SPECIFY)_______..(108)				

RECORD NO. 06

3. TRANSFERS FROM OTHER UNIT OF FACILITY......................(12)	32	4	28	
4. TOTAL ADMISSIONS (SUM OF LINES B2 (a THROUGH d) AND B3).............(16)	189	104	85	
5. TOTAL UNDER CARE DURING PERIOD (SUM OF LINES B1 AND B4)..........(20)	307	222	85	
6. DISCHARGES DURING PERIOD:				
(a) TO HOSPITAL.................(24)	53	43	10	
(b) TO OWN HOME.................(28)	5	3	2	
(c) TO ANOTHER SNF OR HRF.........(32)	1	1	0	
(d) DEATH.......................(36)	29	29	0	
(e) OTHER (SPECIFY)____________..(40)	0	0	0	
7. TRANSFERS TO OTHER UNIT OF FACILITY.(44)	32	28	4	
8. TOTAL DISCHARGES AND TRANSFERS (SUM OF LINES B6 (a THROUGH e) AND B7).(48)	120	104	16	
9. CENSUS MIDNIGHT LAST DAY OF REPORT PERIOD (LINE B5 MINUS B8)........(52)	187	118	69	
C. OF TOTAL ADMISSIONS (LINE B4), NUMBER WHO WERE PRIOR FACILITY PATIENTS..........(56)	23	23	0	
D. NUMBER OF DAYS CARE PROVIDED DURING PERIOD: (INCLUDE RESERVE BED DAYS)				
1. MEDICAID.........................(60)	40,763	35301	5462	
2. MEDICARE.........................(66)	855	855	0	
3. OTHER (SPECIFY) self pay ...(72)	9,440	7536	1904	
4. TOTAL (SUM OF LINES D1 THROUGH D3).(78)	51,058	43692	7366	
5. RESERVE BED DAYS INCLUDED IN TOTAL (LINE D4)......................(84)	451	451	0	
E. TO BE COMPLETED BY HEALTH DEPARTMENT:				
1. PERCENT UTILIZATION...............(90)				
2. MAXIMUM BED DAYS..................(94)				

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E-2V. (2/76)
YS DEPARTMENT OF HEALTH
ERATING CERTIFICATE NO. 7003305

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SCHEDULE OF PATIENT STATISTIC
NAME OF FACILITY Margaret Tietz Center for Nursing Care

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY
	1	2	3	4
NUMBER OF PATIENT DAYS CARE PROVIDED DURING THE YEAR:				
1. PATIENT DAYS..............................	50,607	43,241	7,366	
2. RESERVE DAYS..............................	451	451	0	
3. TOTAL PATIENT AND RESERVE DAYS (MUST AGREE WITH PAGE 4, ITEM D4).........	51,058	43,692	7,366	

IF THERE WAS A CHANGE IN CERTIFIED BED CAPACITY DURING THE REPORTING PERIOD IN NURSING HOME OR OTHER SECTION, COMPLETE THE FOLLOWING:

RECORD NO. 57

	CHANGE 1	CHANGE 2	CHANGE 3	CHANGE 4
1. SECTION WHERE CHANGE OCCURRED: ENTER APPROPRIATE CODE NUMBER: 1-NURSING HOME, 2-HRF, OR 3-OTHER.....................(12)	2			
	MO. DAY	MO. DAY	MO. DAY	MO. DAY
2. DATE OF CHANGE.......................(16)	7 29			
3. CAPACITY BEFORE CHANGES..............(32)	0			
4. BEDS GAINED..........................(48)	180			
5. BEDS LOST............................(64)	0			
6. CAPACITY AFTER CHANGES...............(80)	180			

Pursuant to instructions of the State Health Department
ureau of Reimbursement Rate Setting, no financial data is submitted
or the Health Related Facility which is still in the initial occupancy
iod. Occupancy was under the 90% level for the period ending
ecember 31, 1975.

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

SCHEDULE OF NURSING HOME
CARE STATISTICS

NAME OF FACILITY Margaret Tietz Center for Nursing Care

RECORD NO. 08

COMPLETE FOR NURSING HOME CARE ONLY

1. GIVE NUMBER OF PATIENTS UNDER CARE AS OF LAST DAY OF REPORT PERIOD. *THESE TOTALS MUST AGREE WITH PAGE 4, ITEM 89, COL. 2

SEX \ AGE	UNDER 21	21-49	50-64	65-74	75-84	85 & OVER	UNKNOWN	TOTAL
MALE	(12) 0	(15) 0	(18) 1	(21) 6	(24) 10	(27) 4	(30) -	21
FEMALE	(33) 0	(36) 0	(39) 6	(42) 13	(45) 44	(48) 34	(51) -	97
TOTAL	0	0	7	19	54	38	-	*118

FINANCIAL ARRANGEMENTS	PRIVATE	MEDICAID	MEDICARE	BLUE CROSS	OTHER	TOTAL
NUMBER OF PATIENTS	(54) 18	(57) 98	(60) 2	(63) 0	(66) 0	* 118
MINIMUM DAILY RATE						
MAXIMUM DAILY RATE						

RECORD NO. 08
3. BASIC MONTHLY CHARGE

N.H.	CLINIC
(93-98) 2123.00	(99-104)

RECORD NO. 08
2. PLACEMENT OF PATIENTS ON LAST DAY OF REPORT PERIOD:

	A	B	C	D
TOTAL NURSING HOME PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH PAGE 4, ITEM 89, COL. 2)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	118	(69-72) 82	(73-76) 36	(77-80) 0
MEDICAID PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH TOTAL MEDICAID PATIENTS IN ITEM 1 ABOVE)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	98	(81-84) 65	(85-88) 33	(89-92) 0

5. CLINIC SERVICE (SUB-CHAPTER H) not applicable

RECORD NO. 10 CONT'D.	NUMBER OF VISITS TOTAL	MEDICAID	MEDICARE	OTHER
CLINIC CARE	(57)	(64)	(71)	(78)
DAY CARE-ALL DAY	(85)	(92)	(99)	(106)
RECORD NO. 11 DAY CARE-HALF DAY	(12)	(19)	(26)	(33)
NIGHT CARE	(40)	(47)	(54)	(61)

4. LENGTH OF STAY PATIENTS DISCHARGED DURING PERIOD (INCLUDING DEATHS). SHOW NUMBER IN EACH CATEGORY AT TIME OF DISCHARGE. (PAGE 4, ITEM 88, COL. 2). RECORD NO. 09

LENGTH OF STAY		< 1 MONTH	1 MO. BUT <2	2 MOS. BUT <3	3 MOS. BUT <4	4 MOS. BUT <5	5 MOS. BUT <6	6 MOS. BUT <7	7 MOS. BUT <8	8 MOS. BUT <9	9 MOS. BUT <10	10 MOS. BUT <11	11 MOS. BUT <12	1 YR. OR MORE BUT <2	2 OR MORE BUT<5	5 YRS. & OVER	TOTAL (INCL. DEATHS)
MEDICAID		(12) 7	(15) 5	(18) 4	(21) 3	(24) 2	(27) 4	(30) 2	(33) 1	(36) 3	(39) 2	(42) 2	(45) 1	(48) 13	(51) 27	(54) -	76
MEDICARE		(57)	(60) 2	(63) 1	(66)	(69)	(72)	(75)	(78)	(81)	(84)	(87)	(90)	(93) 1	(96)	(99)	4
OTHER	REC. NO. 10	(12) 3	(15) 7	(18) 3	(21) 3	(24)	(27) 1	(30)	(33) 2	(36) 1	(39)	(42) 1	(45) 1	(48) 1	(51) 1	(54) -	24

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[illegible] (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

SCHEDULE OF HEALTH RELATED FACILITY
CARE STATISTICS

NAME OF FACILITY Margaret Tietz Center for Nursing

RECORD NO. [illegible]

COMPLETE FOR HEALTH RELATED FACILITY CARE ONLY

1. GIVE NUMBER OF PATIENTS UNDER CARE AS OF LAST DAY OF REPORT PERIOD. * THESE TOTALS MUST AGREE WITH PAGE 4, ITEM 82, COL. 3

SEX \ AGE	UNDER 21	21-49	50-64	65-74	75-84	85 & OVER	UNKNOWN	TOTAL
MALE	(12) 0	(15) 0	(18) 0	(21) 2	(24) 4	(27) 6	(30) –	12
FEMALE	(33) 0	(36) 0	(39) 4	(42) 9	(45) 23	(48) 21	(51) –	57
TOTAL	0	0	4	11	27	27	–	* 69

FINANCIAL ARRANGEMENTS	PRIVATE	MEDICAID	MEDICARE	BLUE CROSS	OTHER	TOTAL
NUMBER OF PATIENTS	(54) 12	(57) 57	(60) 0	(63) 0	(66) 0	* 69
MINIMUM DAILY RATE						
MAXIMUM DAILY RATE						

RECORD NO. [illegible]

2. PLACEMENT OF PATIENTS ON LAST DAY OF REPORT PERIOD:

	A	B	C	D
TOTAL NURSING HOME PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH PAGE 4 - ITEM 82, COL. 3)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	69	(69-72) 45	(73-76) 24	(77-80) 0
MEDICAID PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH TOTAL MEDICAID PATIENTS IN ITEM 1 ABOVE)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	57	(81-84) 45	(85-88) 12	(89-92) 0

RECORD NO. 08

3. BASIC MONTHLY CHARGE

H.R.F.	CLINIC
(93-98)	(99-104)
1208·	·

5. CLINIC SERVICE (SUB-CHAPTER II)

RECORD NO. 10 CONT'D.	NUMBER OF VISITS			
	TOTAL	MEDICAID	MEDICARE	OTHER
CLINIC CARE	(57)	(64)	(71)	(78)
DAY CARE-ALL DAY	(85)	(92)	(99)	(106)
RECORD NO. 11 DAY CARE-HALF DAY	(12)	(19)	(26)	(33)
NIGHT CARE	(40)	(47)	(54)	(61)

4. LENGTH OF STAY PATIENTS DISCHARGED DURING PERIOD (INCLUDING DEATHS). SHOW NUMBER IN EACH CATEGORY AT TIME OF DISCHARGE. (PAGE 4, ITEM 88, COL. 3). RECORD NO. 09

LENGTH OF STAY	< 1 MONTH	1 MO. BUT <2	2 MOS. BUT <3	3 MOS. BUT <4	4 MOS. BUT <5	5 MOS. BUT <6	6 MOS. BUT <7	7 MOS. BUT <8	8 MOS. BUT <9	9 MOS. BUT <10	10 MOS. BUT <11	11 MOS. BUT <12	1 YR. OR MORE BUT <2	2 OR MORE BUT <5	5 YRS. & OVER	TOTAL (INCL. DEATHS)
MEDICAID	(12) 8	(15) 3	(18) 1	(21) 3	(24)	(27)	(30)	(33)	(36)	(39)	(42)	(45)	(48)	(51)	(54)	15
MEDICARE	(57)	(60)	(63)	(66)	(69)	(72)	(75)	(78)	(81)	(84)	(87)	(90)	(93)	(96)	(99)	0
OTHER REC. NO. 10	(12) 1	(15)	(18)	(21)	(24)	(27)	(30)	(33)	(36)	(39)	(42)	(45)	(48)	(51)	(54)	1
																16

FOR ITEM 2 ABOVE, COLUMN A MUST AGREE WITH TOTAL OF COLUMNS B, C AND D.

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305 1163

SCHEDULE OF PATIENT CAR
STATISTICS

NAME OF FACILITY Margaret Tietz Center
Nursing Care

PATIENT AMBULATORY STATUS AS OF LAST WEEK OF REPORT PERIOD

NURSING HOMES

RECORD NO. 11 CONT'D.

	NONE	PARTIAL	FULL	TOTAL
A. REQUIRE ASSISTANCE IN WALKING	(68) 19	(72) 56	(76) 43	(80) 118
B. REQUIRE ASSISTANCE IN EATING	(84) 4	(88) 86	(92) 28	(96) 118

RECORD NO. 12

C. REQUIRE ASSISTANCE IN BATHING AND PERSONAL CLEANING	(12) 0	(16) 5	(20) 113	(24) 118
D. REQUIRE ASSISTANCE IN BREATHING	(28) 117	(32) 1	(36) 0	(40) 118
E. REQUIRE ASSISTANCE WITH DRESSING	(44) 10	(48) 24	(52) 84	(56) 118
F. REQUIRE ASSISTANCE WITH CORRESPONDENCE	(60) 10	(64) 0	(68) 108	(72) 118
G. REQUIRE ASSISTANCE WITH MEDICATION AND TREATMENTS ADMINISTERED IN ACCORDANCE WITH PHYSICIANS' ORDERS	(76) 0	(80) 0	(84) 118	(88) 118
H. REQUIRE ASSISTANCE WITH RUB AND MASSAGE	(92) 0	(96) 0	(100) 118	(104) 118

PATIENT AMBULATORY STATUS AS OF LAST WEEK OF REPORT PERIOD

HEALTH RELATED FACILITIES

RECORD NO. 11 CONT'D.

	NONE	PARTIAL	FULL	TOTAL
A. REQUIRE ASSISTANCE IN WALKING	(68)	(72)	(76)	(80)
B. REQUIRE ASSISTANCE IN EATING	(84)	(88)	(92)	(96)

RECORD NO. 12

C. REQUIRE ASSISTANCE IN BATHING AND PERSONAL CLEANING	(12)	(16)	(20)	(24)
D. REQUIRE ASSISTANCE IN BREATHING	(28)	(32)	(36)	(40)
E. REQUIRE ASSISTANCE WITH DRESSING	(44)	(48)	(52)	(56)
F. REQUIRE ASSISTANCE WITH CORRESPONDENCE	(60)	(64)	(68)	(72)
G. REQUIRE ASSISTANCE WITH MEDICATION AND TREATMENTS ADMINISTERED IN ACCORDANCE WITH PHYSICIANS' ORDERS	(76)	(80)	(84)	(88)
H. REQUIRE ASSISTANCE WITH RUB AND MASSAGE	(92)	(96)	(100)	(104)

HE-2V (2/76) 9 OF 44 1164 LIST OF ADMINISTRATIVE STAFF

NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

ANALYSIS OF EXECUTIVE DIRECTORS, ADMINISTRATORS, COMPTROLLERS, DIRECTOR OF NURSING AND DEPARTMENT HEAD COMPENSATION.

	NAME	TITLE	HOURS WORKED PER WEEK	COMPENSATION	
				SALARY	FRINGES
1.	David Glaser	Administrator	* 28	$30,624	6,125
2.	Herbert Friedman	Asst.Admin.	* 7	3,415	675
3.	Bryan Mesh	Controller	* 21	19,869	3,975
4.	Emily Kass	Dir. of Nsg.	* 21	20,148	4,025
5.	Stan Kestenbaum	Dir. of P.T.	12	5,353	1,075
6.	Cleopatra Jones	Dir. of O.T.	35	13,238	2,650
7.	Ramona Dribbon	Dir. of Rec.	* 21	13,163	2,625
8.	Rachel Seiman	Dir. of S.S.	30	14,651	2,925
9.	Lawrence Brody	Dir. of Food Ser.	* 21	14,267	2,850
10.	Richard Flickman	Dir. of Bldg.Ser.	* 21	12,738	2,550
11.	Babette Kolack	Dir. of Volun.	* 20	8,519	1,700
12.	Theodore Gilchrist	Dir. of Person.	* 21	9,577	1,925
13.					
14.					
15.	* - Balance of hours allocated to HRF.				
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					

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HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

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SCHEDULE OF SUPPLEMEN
COST INFORMATION

NAME OF FACILITY Margaret Tietz Center for Nursing Care

1. PRESCRIPTION DRUGS:

A. DO YOU OPERATE A PHARMACY OR DRUG ROOM LICENSED BY THE STATE BOARD OF PHARMACY AND/OR APPROVED BY THE DEPARTMENT OF HEALTH? ☐ YES ☒ NO

B. ARE THE COSTS OF ANY PRESCRIPTION DRUGS INCLUDED IN THE STATEMENT OF EXPENDITURES?
☒ YES ☐ NO
IF 'YES', DID THE PRESCRIPTION DRUG COSTS REPORTED INCLUDE PRESCRIPTION DRUGS PROVIDED TO PUBLIC CHARGE PATIENTS, E.G. MEDICAID PATIENTS? ☒ YES ☐ NO

2. ARE THE COSTS OF ANY OF THE FOLLOWING ANCILLARY SERVICES INCLUDED IN THE STATEMENT OF EXPE

	ARE COSTS OF SERVICES INCLUDED?		CHECK IF PROVIDED TO MEDICAID PATIENTS	
	YES	NO	YES	NO
A. PHYSICAL THERAPY	x		x	
B. OCCUPATIONAL THERAPY	x		x	
C. OXYGEN	x		x	
D. DENTAL	x		x	
E. SPEECH PATHOLOGY	x		x	
F. AUDIOLOGY	x		x	
G. PODIATRY	x		x	
H. SPECIAL DUTY NURSES		x		x
I. PHYSICIAN'S SERVICES	x		x	

3. LIST BELOW THE DETAILS OF THE SALARIES INCLUDED UNDER OTHER ADMINISTRATIVE (PAGE 21, LINE A4

JOB DESCRIPTION	NUMBER OF EMPLOYEES	SALARY	
		NURSING HOME	H.R.F.
A. Controller	1.0	19,869	
B. Personnel & Purchasing	1.5	19,642	
C. Bookkeeper, Secretarial, Admitt.	8.9	71,498	
D.			
E.			
F.			
G.			
H.			
I. TOTAL (MUST AGREE WITH PAGE 21, LINE A4)	11.4	111,009	

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SCHEDULE OF SUPPLEMENTAL COST INFORMATION
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305
NAME OF FACILITY Margaret Tietz Center fo Nursing Care

4. LIST BELOW THE DATA INDICATED RELATIVE TO ALL FEES INCLUDED IN THE STATEMENT OF EXPENDITURES FOR PROFESSIONAL SERVICES RENDERED (E.G. ACCOUNTING, LEGAL, MEDICAL, THERAPY SERVICES, ETC.):

NAMES TO WHOM FEES WERE PAID	AMOUNT OF FEES FOR YEAR		EXPLANATION OF SERVICES RENDERED	LINE REPORTED ON PAGES 21-23
	N.H.	H.R.F.		
A. Loeb & Troper	10,000		Auditing	B-4
B. Havt, Havt, Tolmach & Landau	2,354		Legal	B-5
C. Drs. Simeone, Spatz, Guarneri,				
D. Fischer, Fidanza	59,739*		Physicians	B-59
E.				
F. Ira Plotkin, M.S.	8,813		Speech Therapist	B-59
G. Drs. Silberger & Levenberg	4,292		Podiatry	B-59
H. Dr. J. Schuman	5,684		Dental	B-59
I.				
J.				
K.				
L.				
M.				
N.				
O.				
P.				
Q.				
R.				
S.				
T.				
U.				
V.				

NYS DEPARTMENT OF HEALTH

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SCHEDULE OF [illegible]ECIATIO

OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

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BE SPECIFIC IN ITEMIZING DEPRECIABLE ITEMS. IF NECESSARY ATTACH ITEMIZED LIST. DEPRECIABLE ITEMS ARE TO BE LISTED UNDER THE PROPER HEADING. USE WHOLE NUMBERS ONLY.

DESCRIPTION OF PROPERTY	DATE OF ACQUISITION	HISTORICAL COST (EXCLUSIVE OF LAND)	LESS: SALVAGE VALUE	COST TO BE DEPRECIATED	ACCUM. DEPR. TO BEGINNING OF YEAR'S OPERATION	METHOD OF COMPUTING DEPRECIATION (1)	RATE (%)	DEPRECIATION FOR THIS YEAR
(A) LAND IMPROVEMENTS:								
SUBTOTAL (LAND IMPROVEMENTS)-(MUST AGREE WITH PAGE 22, LINE B34)...								
(B) BUILDINGS & BUILDING IMPROVEMENTS:								
Building	1971	2,981,961		2,981,961	242,285	S/L	2.5%	74,261
Capitalized Other Costs	1971	837,270		837,270	68,436	S/L	2.5%	20,846
SUBTOTAL (BUILDINGS AND BUILDING IMPROVEMENTS) —(MUST AGREE WITH PAGE 22, LINE B35).......								95,107
(C) NON-MOVABLE EQUIPMENT:								
SUBTOTAL (NON-MOVABLE EQUIPMENT)-(MUST AGREE WITH PAGE 22, LINE B36)........								

1. THE LY DEPRECIATION METHOD ACCEPTABLE IS STRAIGHT-LI

OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

BE SPECIFIC IN ITEMIZING DEPRECIABLE ITEMS. IF NECESSARY ATTACH ITEMIZED LIST. DEPRECIABLE ITEMS ARE TO BE LISTED UNDER THE PROPER HEADING. USE WHOLE NUMBERS ONLY.

DESCRIPTION OF PROPERTY	DATE OF ACQUISITION	HISTORICAL COST	LESS: SALVAGE VALUE (1)	COST TO BE DEPRECIATED	ACCUM. DEPR. TO BEGINNING OF YEAR'S OPERATION	METHOD OF COMPUTING DEPRECIATION (2)	RATE (%)	DEPRECIATION FOR THIS YEAR
(D) MOVABLE EQUIPMENT: 1. MOTOR VEHICLES.								
2. OTHER THAN MOTOR VEHICLES.								
Group I Equipment	1971	54,567		54,567	17,656	S/L	10%	5,630
Group II Equipment	various	211,350		211,350	89,838	S/L	12½%	27,684
Non-Movable Equip.	various	4,420		4,420	93	S/L	10%	280
Movable Equipment	various	7,798		7,798	581	S/L	33 1/3%	638
					SUBTOTAL (MOVABLE EQUIPMENT)-(MUST AGREE WITH PAGE 22, LINE B37)....			34,232

1. THIS COLUMN WILL BE BLANK FOR ANY ITEMS FOR WHICH THE DECLINING BALANCE METHOD IS USED.
2. DEPRECIATION METHODS ACCEPTABLE ARE (1) STRAIGHT-LINE AND (2) DECLINING BALANCE AND (3) SUM OF THE YEAR'S DIGITS.

NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

SCHEDULE OF AMORTIZATION

NAME OF FACILITY Margaret Tietz Center for Nursing Care

ITEMS MUST BE AMORTIZED USING STRAIGHT-LINE METHOD. USE WHOLE NUMBERS ONLY.

DESCRIPTION	DATE OF ACQUISITION	LENGTH OF AMORTIZATION	COST TO BE AMORTIZED	ACCUM. AMORT. TO BEGINNING OF YEAR'S OPERATION	BASIS FOR COMPUTING AMORTIZATION*	RATE (%)	AMORTIZATION FOR THIS YEAR
(A) ORGANIZATION EXPENSE:							
SUBTOTAL (ORGANIZATION EXPENSE)							
(B) MORTGAGE EXPENSE:							
SUBTOTAL (MORTGAGE EXPENSE)							
(C) LEASEHOLD IMPROVEMENTS & OTHER (SPECIFY)							
Donated and Sponsored							
Purchased Equipment	1975		11,581	-	S/L	10%	598
SUBTOTAL (LEASEHOLD IMPROVEMENTS & OTHER)							598

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* SPECIFY WHICH OF THE FOLLOWING USED:
(A) MINIMUM OF 5 YEARS OR 60 MONTHS;
(B) LIFE OF MORTGAGE; OR,
(C) REMAINING LIFE OF LEASE OR ACTUAL LIFE IF OWNED BY RELATED PARTY.

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BALANCE SHEET
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

CURRENT FUNDS:

ASSETS:

1.	CASH		$ 239,142
2.	INVESTMENTS		598,912
	ACCOUNTS RECEIVABLE:		
3.	PATIENTS	$	
4.	LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS		
5.	LINE 3 LESS LINE 4		206,041
6.	OTHER	$	
7.	LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS		
8.	LINE 6 LESS LINE 7		
9.	ACCRUED INTEREST RECEIVABLE		8,204
10.	INVENTORIES		49,869
11.	PREPAID INSURANCE		12,353
12.	OTHER PREPAID EXPENSES		
13.	OTHER GENERAL FUND ASSETS (SPECIFY)		
14.	Due from Health Related Facility		60,633
15.			
16.			
17.	DUE FROM OTHER FUNDS		
18.	TOTAL CURRENT FUND ASSETS (LINES 1 THROUGH 17)		$ 1,175,154

LIABILITIES, RESERVES AND CAPITAL:

19.	ACCOUNTS PAYABLE		$ 103,072
20.	SALARIES, WAGES AND FEES PAYABLE		64,930
21.	WITHHOLDING AND SOCIAL SECURITY TAXES PAYABLE		596
22.	NOTES AND LOANS PAYABLE		
23.	ACCRUED EXPENSES PAYABLE		
24.	ADVANCE PAYMENTS ON PATIENTS ACCOUNTS		
25.	DEFERRED INCOME		
26.	OTHER GENERAL FUND LIABILITIES (SPECIFY) Patient Funds		42,045
27.	Accrued interest payable on mortgage		46,642
28.	Current installments of mortgage payable		25,000
29.	TEMPORARY FUND BALANCES		
30.	DUE TO OTHER FUNDS		264,879
31.	GENERAL FUND BALANCE		627,990
32.	TOTAL CURRENT FUND LIABILITIES, RESERVES AND CAPITAL (LINES 19 THROUGH 31)		$ 1,175,154

PLANT FUNDS:

ASSETS:

33.	LAND		$ 400,000
34.	BUILDINGS	$ 3,819,231	
35.	LESS: ACCUMULATED DEPRECIATION ON BUILDINGS	405,828	
36.	LINES 34 LESS 35		3,413,403
37.	EQUIPMENT	$ 289,716	
38.	LESS: ACCUMULATED DEPRECIATION OF EQUIPMENT	142,998	
39.	LINES 37 LESS 38		146,718
40.	MINOR EQUIPMENT (NON-DEPRECIABLE)		
41.	PLANT ASSETS UNDER CONSTRUCTION		
42.	PLANT FUND CASH AND INVESTMENTS		
43.	OTHER PLANT FUND ASSETS (SPECIFY)		
44.			
45.	DEPRECIATION FUND CASH AND INVESTMENTS		
46.	DUE FROM OTHER FUNDS		264,879
47.	TOTAL PLANT FUND ASSETS (LINES 33 THROUGH 46)		$ 4,225,000

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

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BALANCE SHEET

NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

PLANT FUNDS (CONTINUED):

LIABILITIES, RESERVES AND CAPITAL:

48. BONDS AND LOANS PAYABLE	$
49. MORTGAGES PAYABLE	4,225,000
50. PLANT IMPROVEMENT AND REPLACEMENT LIABILITIES	
51. OTHER PLANT FUND LIABILITIES (SPECIFY)	
52	
53.	
54. DUE TO OTHER FUNDS	
55. DEPRECIATION FUND	
56. RESERVES FOR PLANT IMPROVEMENT	
57. CAPITAL-INVESTED IN PLANT	
58. TOTAL PLANT LIABILITIES, RESERVES AND CAPITAL (LINES 48 THROUGH 57)	$ 4,225,000

ENDOWMENT FUNDS:

ASSETS:

59. CASH	$
60. INVESTMENTS	
61. OTHER ENDOWMENT FUND ASSETS (SPECIFY)	
62.	
63. DUE FROM OTHER FUNDS	
64. TOTAL ENDOWMENT FUND ASSETS (LINES 59 THROUGH 63)	$

LIABILITIES AND PRINCIPAL:

65. DUE TO OTHER FUNDS	$
66. OTHER ENDOWMENT FUND LIABILITIES (SPECIFY)	
67.	
68. PRINCIPAL - FUNDS FUNCTIONING AS ENDOWMENTS	
69. PRINCIPAL - ENDOWMENT FUND FOR GENERAL PURPOSES	
70. PRINCIPAL - ENDOWMENT FUNDS FOR RESTRICTED PURPOSES	
71. TOTAL ENDOWMENT FUND LIABILITIES AND PRINCIPAL (LINES 65 THROUGH 70)	$

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OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

	GENERAL FUND	TEMPCRY FUND	PERMANENT ENDOWMENT FUND	PLANT FUNDS
1. BALANCE AT BEGINNING OF PERIOD	571,794			
ADDITIONS:				
2. EXCESS OF REVENUE OVER EXPENDITURES*		☒	☒	☒
3. PROVISION FOR DEPRECIATION CREDITED TO GENERAL FUND		☒	☒	☒
4. GRANTS, LEGACIES AND BEQUESTS RECEIVED				
5. INCOME FROM INVESTMENTS				
6. GAIN FROM INVESTMENTS SOLD OR REDEEMED				
7. TRANSFERS FROM OTHER FUNDS				
8. OTHER ADDITIONS (SPECIFY) Newark House	77,144			
9. Medicare Retroactive Adjustment	79,172			
10. Donated and sponsor purchased equip.	11,581			
11. BEGINNING BALANCE PLUS ADDITIONS	739,691			
DEDUCTIONS:				
12. EXCESS OF EXPENDITURES OVER REVENUE*	111,701	☒	☒	☒
13. PROVISION FOR DEPRECIATION TRANSFERRED FROM GENERAL FUND		☒	☒	☒
14. LOSS FROM INVESTMENTS SOLD OR REDEEMED				
15. TRANSFERS TO OTHER FUNDS				
16. PROVISION FOR DEPRECIATION CHARGED TO PLANT	☒	☒	☒	
17. OTHER DEDUCTIONS (SPECIFY)				
18.				
TOTAL DEDUCTIONS				
BALANCE AT END OF PERIOD	627,990			

A. TOTAL REVENUE (PAGE 20, ITEM F) .... $ 3,104,629
B. TOTAL EXPENDITURES PER PROVIDER'S AUDITED STATEMENT (PAGE 37, LINE 1) .. 3,216,330

C. NET INCOME OR DEFICIT (LINES A MINUS B) .... $ (111,701)

RECORD NO. 14

ANALYSIS OF 'A' ABOVE (TOTAL REVENUE)

		NURSING HOMES		HEALTH RELATED FACILITIES
MEDICAID:				
FROM SOCIAL SERVICES	(12)	2331600	(12)	
FROM SOCIAL SECURITY	(20)		(20)	
FROM OTHER SOURCES	(28)	63482	(28)	
MEDICARE	(36)	128139	(36)	
PRIVATE PATIENTS	(44)	506232	(44)	
ALL OTHER	(52)	75176	(52)	
TOTAL	(60)	3104629	(60)	

USE WHOLE NUMBERS ONLY

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

SCHEDULE OF
FUNDED DEPRECIATION

NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

AMOUNT

1. AMOUNT OF CASH DISBURSED FOR CAPITAL EXPENDITURES DURING THE YEAR EXCLUSIVE OF BORROWED FUNDS FROM OUTSIDE SOURCES. (EXPENDITURES NOT INCLUDED IN THE STATEMENT OF EXPENDITURES, PAGES 21 THROUGH 23).. $ 9,401

2. PRINCIPAL PORTION OF PAYMENTS MADE DURING THE YEAR TO AMORTIZE INDEBTEDNESS RELATED TO CAPITAL ITEMS.................. $ 25,000

3. NET CHANGE IN THE BALANCE IN DEPRECIATION FUND DURING THE YEAR. (THIS REFERS TO MONIES SET ASIDE DURING THE PERIOD AND NOT TO THE DEPRECIATION RESERVE ACCOUNT). (INCREASE OR DECREASE IN YEAR-END BALANCE AS COMPARED WITH BALANCE AT BEGINNING OF YEAR. SHOW DECREASE IN RED.)......................... $ 52,285 *

4. TOTAL AMOUNT OF BOTH FUNDED DEPRECIATION AND CAPITAL EXPENDITURES DURING YEAR. (IF ITEM 3 IS AN INCREASE IT IS ADDED TO AND IF A DECREASE IT IS SUBTRACTED FROM THE SUM OF ITEMS 1 AND 2 TO DETERMINE THE MAXIMUM DEPRECIATION THAT MAY BE ALLOWED.).. $ 86,686

* See schedule "A" attached.

OPERATING CERTIFICATE NO. 7003305

SCHEDULE "A"

SCHEDULE FOR HE-2V
AS OF DECEMBER 31, 1975

	Operating Escrow Fund	
JANUARY 1, 1975 BALANCE- RESERVE FOR REPLACEMENTS	$ 127,478	
1975 DEPOSITS-RESERVE FOR REPLACEMENTS	52,285	(pg. 18 line 3
DECEMBER 31, 1975 RESERVE FOR REPLACEMENTS	$ 179,763	

2V (2/76) | 19 OF 44 | STATEMENT OF REVENUE

DEPARTMENT OF HEALTH

RATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

NEGATIVE NUMBERS MUST BE BRACKETTED ( )

RECORD NO. 15

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
PATIENT REVENUE:				
1. ROOM, BOARD AND ROUTINE CARE (12)		3277563		
2. OTHER PATIENT REVENUE (DETAIL BELOW BY TYPE OF SERVICE):				
(a) DRUGS (20)				
(b) MEDICAL SUPPLIES (28)				
(c) PHYSICAL THERAPY (36)				
(d) OTHER (SPECIFY) Ancillary Services (44)		63482		
(e) TOTAL OTHER PATIENT REVENUE (SUM OF LINES 2(a) THROUGH 2(d)) (52)				
3. TOTAL PATIENT REVENUE (SUM OF LINES A1 AND A2(e)) (60)		3341045		
ALLOWANCES AND DEDUCTIONS: (IF APPLICABLE)				
1. (SPECIFY) Contractual Allowances (68)		311592		
2. (76)				
3. (84)				
4. TOTAL ALLOWANCES AND DEDUCTIONS (SUM OF LINES B1 THROUGH B3) (92)				
NET REVENUE FROM SERVICES TO PATIENTS (LINE A3 MINUS B4) (100)		3029453		

RECORD NO. 16

AUXILIARY REVENUE:				
1. RENTAL OF LIVING QUARTERS (12)				
2. EMPLOYEES' MEALS (20)		14637		
3. LAUNDRY SERVICES TO EMPLOYEES AND OTHER (28)				
4. SUPPLIES SOLD TO OTHER THAN PATIENTS (36)				
5. GUEST AND SPECIAL NURSES' MEALS (44)				
6. SPECIAL NURSES' FEES (52)				
7. TELEPHONE INCOME FROM PATIENTS AND OTHERS (60)		161		
8. MEDICAL ABSTRACT FEES, TRANSCRIPTS, ETC. (68)				
9. DISCOUNTS ON PURCHASES (76)				
10. DONATED COMMODITIES (84)		10821		
11. BARBER AND BEAUTY SHOPS (92)				
12. GIFT SHOPS (100)				

RECORD NO. 17

13. TELEVISION RENTALS (12)				

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

STATEMENT OF REVENUE

NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY
NEGATIVE NUMBERS MUST BE BRACKETTED ( )

RECORD NO. 17 (CONT'D)

			TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIF D
D.	AUXILIARY REVENUE (CONT'D.):					
15.	SALE OF SCRAP	(28)				
16.	SALE OF ARTICLES FROM ACTIVITIES PROGRAM	(36)				
17.	OTHER (SPECIFY) Sale of Furniture	(44)		56		
18.	Vending Machine	(52)		381		
19.		(60)				
20.		(68)				
21.	TOTAL AUXILIARY REVENUE (SUM OF LINES D1 THROUGH D20)	(76)		26256		

RECORD NO. 18

E.	SUPPLEMENTARY REVENUE:					
1.	CONTRIBUTIONS	(12)				
2.	INCOME FROM INVESTMENTS - GENERAL FUND	(20)		27770		
3.	INCOME FROM INVESTMENTS - OTHER (SPECIFY)	(28)				
4.	Operating escrow restricted fund	(36)		21350		
5.	OTHER (SPECIFY)	(44)				
6.		(52)				
7.	TOTAL SUPPLEMENTARY REVENUE (SUM OF LINES E1 THROUGH E6)	(60)		49120		
F.	TOTAL REVENUE (SUM OF LINES C, D21, AND E7)	(68)		3104629		

RECORD NO. 19

G.	ANALYSIS OF NET PATIENT REVENUE:					
1.	MEDICAID NET REVENUE	(12)		2331600		
2.	MEDICARE NET REVENUE:					
(a)	PART A	(20)		128139		
(b)	PART A - FINAL SETTLEMENT	(28)				
(c)	PART B	(36)		63482		
(d)	PART B - FINAL SETTLEMENT	(44)				
(e)	TOTAL MEDICARE NET REVENUE (SUM OF LINES 2(a) THROUGH 2(d))	(52)				
3.	ALL OTHER NET PATIENT REVENUE:					
(a)	(SPECIFY) Self pay	(60)		506232		
(b)		(68)				
(c)		(76)				
(d)		(84)				
(e)	TOTAL ALL OTHER NET PATIENT REVENUE (SUM OF LINES 3(a) THROUGH 3(d))	(92)				
4.	TOTAL NET PATIENT REVENUE (SUM OF LINES G1, G2(e), AND G3(e)) - (MUST AGREE WITH PAGE 19, LINE C)	(100)		3029453		

STATEMENT OF EXPENDITURES

2V (2/76)
DEPARTMENT OF HEALTH
RATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

RECORD NO. 20

USE WHOLE NUMBERS ONLY

	TOTAL EXPENSES A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
SALARIES AND WAGES:				
1. OPERATOR'S SERVICES, PAID OR IMPUTED....(12)				
2. ADMINISTRATOR(S) SALARY....(20)		30625		
3. ASSISTANT ADMINISTRATOR(S)....(28)		3415		
4. OTHER ADMINISTRATIVE (E.G. CLERICAL - SPECIFY ON PAGE 10, ITEM 3)....(36)		111009		
5. DIETARY SERVICE....(44)		215531		
6. LAUNDRY SERVICE....(52)		26188		
7. HOUSEKEEPING....(60)		178303		
8. REPAIRS AND MAINTENANCE....(68)		48781		
9. PROTECTIVE SERVICES....(76)				
10. BARBER AND BEAUTICIAN....(84)				
11. PROFESSIONAL CARE OF PATIENTS (SPECIFY ON PAGE 24, ITEM A)....(92)		1293297		
12. OTHER (SPECIFY) ____________....(100)				

RECORD NO. 21

	A	B	C	D
13. TOTAL SALARIES AND WAGES (SUM OF LINES A1 THROUGH A12)....(12)		1907149		
EXPENDITURES OTHER THAN SALARIES:				
ADMINISTRATIVE AND GENERAL:				
1. EMPLOYEE HEALTH AND WELFARE BENEFITS (SPECIFY ON PAGE 26, ITEM H)....(20)		214303		
2. INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT (SPECIFY ON PAGE 26, ITEM I)....(28)				
3. BAD DEBTS....(36)				
4. ACCOUNTING AND AUDITING....(44)		10000		
5. LEGAL (SPECIFY ON PAGE 26, ITEM J)....(52)		2354		
INSURANCE (EXCEPT PROPERTY)				
6. MALPRACTICE....(60)				
7. GENERAL LIABILITY....(60)		4525		
. OTHER (SPECIFY ON PAGE 26, ITEM K)....(76)				
9. OFFICE SUPPLIES....(84)		10703		
10. TELEPHONE AND TELEGRAPH....(92)		11663		
11. AMORTIZATION OF ORGANIZATIONAL EXPENSES....(100)				

RECORD. NO. 22

	A	B	C	D
12. INDUSTRIAL APPRAISAL (SPECIFY PURPOSE)....(12)				
UNINCORPORATED BUSINESS TAX OR CORPORATE (20)				

OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

RECORD NO. 22 (CONT'D.)

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
B. EXPENDITURES OTHER THAN SALARIES (CONT'D.)				
ADMINISTRATIVE AND GENERAL:				
14. TRAVEL AND ENTERTAINMENT (SPECIFY ON PAGE 27, ITEM L)........(28)		3356		
15. OTHER (SPECIFY ON PAGE 27, ITEM M)........(36)		35430		
15. TOTAL ADMINISTRATIVE AND GENERAL (SUM OF LINES B1 THROUGH B15)........(44)		292334		
DIETARY:				
17. FOOD........(52)		146583		
18. NON-FOOD SUPPLIES........(60)		38092		
19. DIETARY CONSULTANT........(68)		863		
20. OTHER (SPECIFY) ________ ...(76)				
21. TOTAL DIETARY (SUM OF LINES B17 THROUGH B20)........(84)		185538		

RECORD NO. 23

LAUNDRY AND LINEN:				
22. SUPPLIES........(12)				
23. OTHER (SPECIFY) Linen Contract ...(20)		38555		
24. TOTAL LAUNDRY AND LINEN (SUM OF LINES B22 AND B23).(28)		38555		
HOUSEKEEPING:				
25. SUPPLIES........(36)		26192		
26. OTHER (SPECIFY) ________ ...(44)				
27. TOTAL HOUSEKEEPING (SUM OF LINES B25 AND B26)........(52)		26192		
MAINTENANCE AND OPERATION OF PLANT:				
28. REPAIRS AND MAINTENANCE........(60)		20921		
29. HEAT........(68)		27000		
30. LIGHT AND POWER........(76)		63005		
31. WATER AND SEWER........(84)		4719		
32. OTHER (SPECIFY) Security Guards ...(92)		26486		
33. TOTAL MAINTENANCE AND OPERATION OF PLANT (SUM OF LINES B28 THROUGH B32)........(100)		142131		

RECORD NO. 24

PROPERTY EXPENDITURES:				
DEPRECIATION:				
34. LAND IMPROVEMENTS (SPECIFY ON PAGE 12, ITEM A)...(12)				
35. BUILDINGS AND BUILDINGS IMPROVEMENTS (SPECIFY ON PAGE 12, ITEM B)........(20)		95107		
36. NON-MOVABLE EQUIPMENT (SPECIFY ON PAGE 12, ITEM C)(28)				
37. MOVABLE EQUIPMENT (SPECIFY ON PAGE 13, ITEM D)...(36)		34232		
38. AMORTIZATION OF LEASEHOLD IMPROVEMENTS........(44)				

OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

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USE WHOLE NUMBERS ONLY

RECORD NO. 24 CONT'D.

		TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPEC) D
B. EXPENDITURES OTHER THAN SALARIES (CONT'D.):					
PROPERTY EXPENDITURES:					
INTEREST:					
39. BUILDINGS, LAND IMPROVEMENTS, AND NON-MOVABLE EQUIPMENT (SPECIFY ON PAGE 28, ITEM N)	(52)		281458		
40. MOVABLE EQUIPMENT (SPECIFY ON PAGE 28, ITEM O)	(60)				
41. INSURANCE ON PROPERTY	(68)		3732		
42. REAL ESTATE TAXES	(76)				
43. OCCUPANCY TAX	(84)				

RECORD NO. 25

		A	B	C	D
RENT:					
44. LAND	(12)				
45. BUILDINGS AND NON MOVABLE EQUIPMENT	(20)				
46. MOVABLE EQUIPMENT - MOTOR VEHICLES	(28)				
47. MOVABLE EQUIPMENT - ALL OTHER	(36)				
48. AMORTIZATION OF MORTGAGE EXPENSES	(44)				
49. OTHER (SPECIFY) H.F.A. & Dept. of Health Fees	(52)		15380		
50. TOTAL PROPERTY EXPENDITURES (SUM OF LINES B34 THROUGH B49)	(60)		430515		

RECORD NO. 26

		A	B	C	D
PROFESSIONAL CARE OF PATIENTS:					
51. PRESCRIPTION DRUGS	(12)		42528		
52. MEDICINE CABINET DRUGS	(20)				
53. MEDICAL SUPPLIES	(28)		50865		
54. LABORATORY	(36)		6227		
55. X-RAY	(44)		14655		
56. MEDICAL RECORDS	(52)		735		
57. AMBULANCE	(60)				
58. OXYGEN	(68)		378		
59. MEDICAL AND OTHER PROFESSIONAL FEES (SPECIFY ON PAGE 28, ITEM P)	(76)		78528		
60. OTHER (SPECIFY) ________	(84)				
61. TOTAL PROFESSIONAL CARE OF PATIENTS (SUM OF LINES B51 THROUGH B60)	(92)		193916		
62. TOTAL EXPENDITURES OTHER THAN SALARIES (SUM OF LINES B16, B21, B24, B27, B33, B50 AND B61)	(100)		1309181		

RECORD NO. 27

		A	B	C	D
63. TOTAL EXPENDITURES (SUM OF LINES A13 AND B62)	(12)		3216330		

HE-2 V (2/ 24 44 SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

RECORD NO. 27 (CONT'D)

USE WHOLE NUMBERS ONLY

		TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
		A	B	C	D
A. PROFESSIONAL CARE OF PATIENTS:					
1. NURSING SERVICE:					
(a) DIRECTOR OF NURSING	(20)		21066		
(b) REGISTERED NURSES	(28)		332996		
(c) LICENSED PRACTICAL NURSES	(36)		116286		
(d) AIDES AND ATTENDANTS	(44)		706240		
2. OCCUPATIONAL THERAPY (SPECIFY ON PAGE 24, ITEM B)	(52)		17698		
3. ACTIVITIES PROGRAM (SPECIFY ON PAGE 24, ITEM C)	(60)		39154		
4. PHYSICAL THERAPY (SPECIFY ON PAGE 25, ITEM D)	(68)		10938		
5. SPEECH PATHOLOGY (SPECIFY ON PAGE 25, ITEM E)	(76)				
6. SOCIAL SERVICE WORKERS	(84)		40055		
7. PHYSICIANS (SPECIFY ON PAGE 25, ITEM F)	(92)				
8. AUDIOLOGY (SPECIFY ON PAGE 25, ITEM G)	(100)				

RECORD NO. 28

9. PODIATRISTS	(12)				
10. DENTISTS	(20)				
11. LABORATORY TECHNICIANS	(28)				
12. RADIOLOGIST/RADIOLOGY TECHNICIANS	(36)				
13. MEDICAL RECORDS PERSONNEL	(44)				
14. PHARMACISTS	(52)				
15. OTHER MEDICAL TECHNICIANS	(60)				
16. OTHER (SPECIFY) Director of Volunteers	(68)		8864		
17. TOTAL PROFESSIONAL CARE OF PATIENTS (MUST AGREE WITH PAGE 21, LINE A11)	(76)		1293297		
B. OCCUPATIONAL THERAPY:					
1. PATIENT OCCUPATIONAL THERAPISTS	(84)		13238		
2. CERTIFIED THERAPIST ASSISTANTS	(92)				
3. AIDES	(100)		4460		

RECORD NO. 29

4. OTHER (SPECIFY)	(12)				
5. TOTAL OCCUPATIONAL THERAPY (MUST AGREE WITH PAGE 24, LINE A2)	(20)		17698		
C. ACTIVITIES PROGRAM:					
1. QUALIFIED ACTIVITIES DIRECTOR	(28)		13583		
2. ACTING ACTIVITIES DIRECTOR	(36)				
3. ACTIVITIES AIDES	(44)		25571		

NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

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USE WHOLE NUMBERS ONLY

RECORD NO. 29 (CONT'D.)

	TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECI
	A	B	C	D
C. ACTIVITIES PROGRAM:				
5. OTHER (SPECIFY) ...(60)				
6. TOTAL ACTIVITIES PROGRAM (MUST AGREE WITH PAGE 24, LINE A3) ...(68)		39154		
D. PHYSICAL THERAPY:				
1. PATIENT PHYSICAL THERAPISTS ...(76)		5408		
2. CERTIFIED THERAPIST ASSISTANTS ...(84)		5530		
3. AIDES ...(92)				
4. OTHER (SPECIFY) ...(100)				

RECORD NO. 30

	A	B	C	D
5. TOTAL PHYSICAL THERAPY (MUST AGREE WITH PAGE 24, LINE A4) ...(12)		10938		
E. SPEECH PATHOLOGY:				
1. SPEECH PATHOLOGISTS ...(20)				
2. ASSISTANT SPEECH PATHOLOGISTS ...(28)				
3. AIDES ...(36)				
4. OTHER (SPECIFY) ...(44)				
5. TOTAL SPEECH PATHOLOGY (MUST AGREE WITH PAGE 24, LINE A5) ...(52)				
F. PHYSICIANS:				
1. MEDICAL DIRECTOR ...(60)				
2. UTILIZATION REVIEW ...(68)				
3. PATIENT CARE ...(76)				
4. OTHER (SPECIFY) ...(84)				
5. TOTAL PHYSICIANS (MUST AGREE WITH PAGE 24, LINE A7)(92)				
G. AUDIOLOGY:				
1. AUDIOLOGISTS ...(100)				

RECORD NO. 31

	A	B	C	D
2. ASSISTANT AUDIOLOGISTS ...(12)				
3. AIDES ...(20)				
4. OTHER (SPECIFY) ...(28)				
5. TOTAL AUDIOLOGY (MUST AGREE WITH PAGE 24, LINE A8) ..(36)				

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SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

RECORD NO. 31 (CONT'D.)

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
EMPLOYEE HEALTH AND WELFARE BENEFITS:				
1. WORKMEN'S COMPENSATION				
2. DISABILITY INSURANCE (44)		12132		
3. UNEMPLOYMENT INSURANCE (52)		5045		
4. SOCIAL SECURITY (F.I.C.A.) (60)		15426		
5. HEALTH INSURANCE (68)		98554		
6. LIFE INSURANCE (76)		19516		
7. PENSIONS (84)		4828		
8. UNIFORM ALLOWANCE (92)				
(100)		8619		

RECORD NO. 32

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
9. OTHER (SPECIFY) Union Legal and Welfare Fund (12)		50183		
10. TOTAL EMPLOYEE HEALTH AND WELFARE BENEFITS (MUST AGREE WITH PAGE 21, LINE 81) (20)		214303		
INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT) (IDENTIFY LENDER AND RATE OF INTEREST):				
1. (SPECIFY)				
2.				
3.				
4. TOTAL INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT) - (MUST AGREE WITH PAGE 21, LINE 82)				
LEGAL:				
1. ESTABLISHMENT (28)				
2. LITIGATION - AGAINST STATE (36)				
3. LITIGATION - AGAINST OTHER THAN STATE (44)				
4. OTHER (SPECIFY) Annual Retainer (52)		2354		
5. TOTAL LEGAL (MUST AGREE WITH PAGE 21, LINE 85) (60)		2354		
OTHER INSURANCE (EXCEPT PROPERTY):				
1. UMBRELLA (BLANKET COVERAGE)				
2. AUTOMOBILE				
3. OTHER (SPECIFY)				
4. TOTAL OTHER INSURANCE (EXCEPT PROPERTY) - (MUST AGREE WITH PAGE 21, LINE 88)				

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SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

NAME OF FACILITY Margaret Tietz Center for Nursing Care

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USE WHOLE NUMBERS ONLY

RECORD NO. 12 (CONT'D.)

		TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPEC.) D
L. TRAVEL AND ENTERTAINMENT:					
1. PATIENT TRAVEL AND ENTERTAINMENT	(68)				
2. CHRISTMAS PARTIES AND GIFTS - EMPLOYEES	(76)				
3. CHRISTMAS PARTIES AND GIFTS - PATIENTS	(84)				
4. AUTOMOBILE EXPENSES	(92)				
5. EMPLOYEE TRAVEL	(100)		3356		

RECORD NO. 33

		A	B	C	D
6. CONVENTIONS	(12)				
7. CONTINUING EDUCATION	(20)				
8. OTHER (SPECIFY)	(28)				
9.	(36)				
10.	(44)				
11. TOTAL TRAVEL AND ENTERTAINMENT (MUST AGREE WITH PAGE 22, LINE 814)	(52)		3356		
M. OTHER ADMINISTRATIVE AND GENERAL:					
1. ADVERTISING (HELP WANTED)	(60)		3067		
2. ADVERTISING (TELEPHONE DIRECTORY)	(68)				
3. OTHER ADVERTISING (SPECIFY)	(76)				
4. CONTRIBUTIONS	(84)				
5. MEDICAL RECORDS	(92)				
6. CHAPLAIN AND OTHER RELIGIOUS	(100)				

RECORD NO. 34

		A	B	C	D
7. BARBER AND BEAUTY SUPPLIES	(12)				
8. POSTAGE	(20)		1731		
9. DUES AND MEMBERSHIP FEES:	(28)				
(a) NURSING HOME ASSOCIATION (REGULAR)	(36)		2437		
(b) NURSING HOME ASSOCIATION (SPECIAL ASSESSMENTS)	(44)				
(c) OTHER (SPECIFY) Hospital Assoc. of N.Y.S.	(52)		774		
(d) National Assoc. of Jewish Homes for Aged	(60)		100		
(e) American College of Nur.Home Admin.	(68)		70		
10. OTHER (SPECIFY) Data Processing	(76)		12777		
11. Duplication Costs	(84)		7126		
12. Consultants	(92)		7348		
13. TOTAL OTHER ADMINISTRATIVE AND GENERAL (MUST AGREE WITH PAGE 22, LINE 815)	(100)		35430		

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OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

	TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
N. INTEREST - BUILDINGS, LAND IMPROVEMENTS AND NON-MOVABLE EQUIPMENT (IDENTIFY LENDER AND RATE OF INTEREST):				
1. FIRST MORTGAGE N.Y.S. H.F.A.		281,450		
2. SECOND MORTGAGE				
3. THIRD MORTGAGE				
4. FOURTH MORTGAGE				
5. OTHER LOANS (SPECIFY)				
6.				
7.				
8. TOTAL INTEREST - BUILDINGS, LAND IMPROVEMENTS, AND NON-MOVABLE EQUIPMENT (MUST AGREE WITH PAGE 23, LINE B39)		281,458		
O. INTEREST - MOVABLE EQUIPMENT (IDENTIFY LENDER AND RATE OF INTEREST):				
1. MOTOR VEHICLES (SPECIFY)				
2.				
3.				
4. OTHER MOVABLE EQUIPMENT (SPECIFY)				
5.				
6.				
7. TOTAL INTEREST - MOVABLE EQUIPMENT (MUST AGREE WITH PAGE 23, LINE B40)				

RECORD NO. 35

P. MEDICAL AND OTHER PROFESSIONAL FEES:				
1. PHYSICIANS (SPECIFY ON PAGE 29, ITEM Q) (12)		59739		
2. OCCUPATIONAL THERAPY (SPECIFY ON PAGE 29, ITEM R) (20)				
3. ACTIVITIES PROGRAM (28)				
4. PHYSICAL THERAPY (SPECIFY ON PAGE 29, ITEM S) (36)				
5. SPEECH PATHOLOGY (SPECIFY ON PAGE 29, ITEM T) (44)				
6. PODIATRY (52)		8813		
7. DENTAL (60)		4292		
8. SPECIAL DUTY NURSES (68)		5684		
9. SOCIAL SERVICE (76)				
10. PHARMACY (84)				
11. AUDIOLOGY (SPECIFY ON PAGE 30, ITEM U) (92)				
12. LABORATORY TECHNICIANS (100)				

NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

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RECORD NO. 36

		TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIF D
P. MEDICAL AND OTHER PROFESSIONAL FEES (CONT'D.)					
13. X-RAY TECHNICIANS/RADIOLOGISTS					
14. MEDICAL RECORDS PERSONNEL	(12)				
15. OTHER MEDICAL TECHNICIANS	(20)				
16. OTHER (SPECIFY)	(28)				
17. TOTAL MEDICAL AND OTHER PROFESSIONAL FEES	(36)				
(MUST AGREE WITH PAGE 23, LINE 859)	(44)		78528		
Q. PHYSICIANS:					
1. MEDICAL DIRECTOR			25200		
2. UTILIZATION REVIEW	(52)		8400		
3. PATIENT CARE	(60)		19635		
4. OTHER (SPECIFY) Ophthalmology, Orthoped, &Derm.	(68)		6504		
5. TOTAL PHYSICIANS (MUST AGREE WITH PAGE 28, LINE P1)	(76)		59739		
R. OCCUPATIONAL THERAPY:	(84)				
1. PATIENT OCCUPATIONAL THERAPISTS					
2. CERTIFIED THERAPIST ASSISTANTS	(92)				
	(100)				

RECORD NO. 37

		A	B	C	D
3. AIDES					
4. OTHER (SPECIFY)	(12)				
5. TOTAL OCCUPATIONAL THERAPY (MUST AGREE WITH PAGE 28, LINE P2)	(20)				
	(28)				
S. PHYSICAL THERAPY:					
1. PATIENT PHYSICAL THERAPISTS					
2. CERTIFIED THERAPIST ASSISTANTS	(36)				
3. AIDES	(44)				
4. OTHER(SPECIFY)	(52)				
5. TOTAL PHYSICAL THERAPY (MUST AGREE WITH PAGE 28, LINE P4)	(60)				
	(68)				
T. SPEECH PATHOLOGY:					
1. SPEECH PATHOLOGISTS			8813		
2. ASSISTANT SPEECH PATHOLOGISTS	(76)				
3. AIDES	(84)				
4. OTHER (SPECIFY)	(92)				
	(100)				

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SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

NAME OF FACILITY Margaret Tietz Center for Nursing Care

USE WHOLE NUMBERS ONLY

RECORD NO. 38

		TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
		A	B	C	D
SPEECH PATHOLOGY: (CONT'D.)					
5. TOTAL SPEECH PATHOLOGY (MUST AGREE WITH PAGE 28, LINE P5)	(12)		8813		
AUDIOLOGY:					
1. AUDIOLOGISTS	(20)				
2. ASSISTANT AUDIOLOGISTS	(28)				
3. AIDES	(36)				
4. OTHER (SPECIFY)______	(44)				
5. TOTAL AUDIOLOGY (MUST AGREE WITH PAGE 28, LINE P11)	(52)				

USE THESE LINES FOR DETAILING ANY LINE ITEM ON PAGES 21 THROUGH 30 FOR WHICH ADDITIONAL SPACE IS NECESSARY. (PLEASE CROSS REFERENCE):

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SCHEDULE OF STATISTICAL DA

NAME OF FACILITY Margaret Tietz Center for Nursing Care

RECORD NO. 39

	TOTAL EXPENSES A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY D
A. SQUARE FOOTAGE				
1. TOTAL FACILITY GROSS............(12)	99,344	67514	31830	
2. TOTAL FACILITY GROSS CURRENTLY SUBJECT TO HOUSEKEEPING.........(19)	96,830	65000	31830	
3. TOTAL FACILITY GROSS CURRENTLY SUBJECT TO MAINTENANCE/HEATING..(26)	99,344	67514	31830	
4. TOTAL NUMBER OF BUILDINGS INCL. IN ITEM 3 ABOVE.................(33)	1	1		
5. TOTAL NUMBER OF PATIENT FLOORS*..........................(35)	6	6		
B. ANNUAL NUMBER OF PATIENT MEALS...(37)		130032		
C. ANNUAL NUMBER OF EMPLOYEE AND GUEST MEALS....................(44)		15182		
D. ANNUAL POUNDS LAUNDRY & LINEN....(51)				
E. ANNUAL NUMBER OF PHARMACY PRESCRIPTIONS FILLED.............(58) (INCLUDE ONLY ITEMS THAT REQUIRE A PRESCRIPTION BY LAW IN ORDER TO BE DISPENSED.)		9942		
F. ANNUAL NUMBER OF LABORATORY TESTS PROVIDED........................(65)		918		
G. ANNUAL NUMBER OF RADIOLOGY FILMS PROVIDED..........................(72)		204		
H. MAJOR TYPE OF HEAT...............(79)				

OIL #2 ☐ 1 #4 ☐ 2 #6 ☐ 3 GAS ☒ 4 ELECTRIC ☐ 5 PURCHASED STEAM ☐ 6

NOTE: THE ABOVE STATISTICS SHOULD BE PROVIDED FOR ANY OF THE ABOVE SERVICES FOR WHICH COSTS ARE INCLUDED IN THE FACILITY'S STATEMENT OF EXPENSE.

* PATIENT FLOORS REFERS TO FLOORS WHERE PATIENTS CURRENTLY RESIDE OR FREQUENTLY ENGAGE IN ACTIVITIES (RECREATION, EATING, THERAPY, ETC.). IF MORE THAN ONE BUILDING, ADD ALL FLOOR (E.G.), IF TWO FLOORS IN BUILDING A AND 3 FLOORS IN BUILDING B, THE CORRECT RESPONSE WOULD BE 2 + 3 = 5 FLOORS.

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NYS DEPARTMENT OF HEALTH
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SCHEDULE OF STATISTICAL DATA

NAME OF FACILITY Margaret Tietz Center for Nursing Care

RECORD NO. 40

		TOTAL EXPENSES	NURSING HOME	H.R.F.	OTHER (SPE IFY)
		A	B	C	D

I. SUBMIT THE NUMBER OF PATIENTS ACTIVELY (PRIMARILY ON A WEEKLY BASIS) RECEIVING THE FOLLOWING SERVICES AS OF THE LAST WEEK OF THE REPORT PERIOD:

		A	B	C	D
1. PHYSICAL THERAPY	(12)		35		
2. SPEECH PATHOLOGY	(16)		6		
3. OCCUPATIONAL THERAPY	(20)		14		
4. INHALATION THERAPY	(24)		0		
5. RADIATION THERAPY	(28)		0		
6. ACTIVITIES/RECREATIONAL THERAPY	(32)		51		
7. SOCIAL SERVICE	(36)		120		

J. SUBMIT THE NUMBER OF VOLUNTEER AND (UNPAID) STUDENT HOURS GENERALLY PROVIDED IN A TYPICAL FOUR WEEK PERIOD, AS FOLLOWS:

		A	B	C	D
1. ADMINISTRATIVE HOURS	(40)				
2. CLERICAL HOURS	(45)		45		
3. PHYSICIANS HOURS	(50)				
4. NURSING HOURS (RN ONLY)	(55)				
5. SOCIAL SERVICE HOURS	(60)		50	50	
6. PHYSICAL THERAPY HOURS	(65)		42	20	
7. OCCUPATIONAL THERAPY HOURS	(70)				
8. SPEECH PATHOLOGY HOURS	(75)				
9. RECREATIONAL THERAPY HOURS	(80)		360	100	
10. OTHER (SPECIFY)	(85)				
11. Nursing Home Assistants	(90)		1200		
12. Friendly Visiting	(95)				
13. Sewing, Ltr.writing,clubs	(100)				
14.	(105)				

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NYS DEPARTMENT OF HEALTH
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AVERAGE NUMBER OF FULL-TIM
PERSONNEL

NAME OF FACILITY Margaret Tietz Center for Nursi
Care

RECORD NO. 41

		TOTAL HOURS WORKED INCLUDING OVERTIME AND VACATIONS		STANDARD HRS. IN WORK WEEK FOR ONE INDIVIDUAL		FULL-TIM EQUIVALE PERSONNEL ONE DECIM
		N.H.	H.R.F.	N.H.	H.R.F.	N.H.
1. OPERATORS AND OWNERS	(12)					
2. ADMINISTRATOR	(22)	1344	336	28.	7.	.8
3. ASSISTANT ADMINISTRATOR	(32)	336	1344	7.	28.	.2
4. OTHER ADMINISTRATIVE	(42)	15321	2830	21.	14.	6.8
5. DIETARY SERVICE:						
(a) DIETICIAN AND TECHNICIANS	(52)	2352	840	21.	14.	1.4
(b) OTHER DIETARY SERVICE	(62)	21840	7224	21.	14.	13.0
6. LAUNDRY SERVICE	(72)	4032	1008	21.	14.	1.8
7. HOUSEKEEPING	(82)	25200	6200	21.	14.	15.0
8. REPAIRS AND MAINTENANCE	(92)	4032	1008	21.	14.	1.8
9. PROTECTIVE SERVICES	(102)					

RECORD NO. 42

10. BARBER AND BEAUTICIAN	(12)					
11. NURSING:						
(a) DIRECTOR OF NURSING	(22)	1344	336	28.	17.	.8
(b) REGISTERED NURSES - ADMINISTRATIVE	(32)	2688	672	28.	7.	1.6
(c) REGISTERED NURSES - SUPERVISORY	(42)	4200	1428	21.	14.	2.5
(d) REGISTERED NURSES - HEAD NURSES	(52)	12768	2016	26.6	8.4	7.6
(e) REGISTERED NURSES - STAFF NURSES	(62)	17472	4704	23.	12.	10.4
(f) LICENSED PRACTICAL NURSES - ADMINISTRATIVE	(72)					
(g) LICENSED PRACTICAL NURSES - SUPERVISORY	(82)					
(h) LICENSED PRACTICAL NURSES - HEAD NURSES	(92)					
(i) LICENSED PRACTICAL NURSES - STAFF NURSES	(102)	13440	0	35.	0	8.

RECORD NO. 43

(j) AIDES AND ATTENDANTS	(12)	106848	9408	30.	5.	63.6
(k) WARD CLERKS	(22)	3528	0	25.	0.	2.1
(l) NURSING OFFICE SECRETARIAL HELP	(32)	3024	1008	21.	14.	1.8
12. OCCUPATIONAL THERAPY:						
(a) PATIENT OCCUPATIONAL THERAPISTS	(42)	1680	0	35.	0.	1.0
(b) CERTIFIED THERAPIST ASSISTANTS	(52)					
(c) AIDES	(62)					
13. ACTIVITIES PROGRAM:						
(a) ACTIVITIES DIRECTORS	(72)	1344	336	28.	7.	.8
(b) AIDES	(82)	4032	1003	21.	14.	2.0
(c) QUALIFIED ACTIVITIES PROGRAM CONSULTANTS	(92)					

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AVERAGE NUMBER OF FULL-TIME PERSONNEL
NAME OF FACILITY Margaret Tietz Center for Nursing Care

RECORD NO. 43 (CONT'D.)

	TOTAL HOURS WORKED INCLUDING OVERTIME AND VACATIONS		STANDARD HRS IN WORK WEEK FOR ONE INDIVIDUAL		FULL-TIME EQUIVALENT PERSONNEL	
	N.H.	H.R.F.	N.H.	H.R.F.	N.H.	H.R.
14. PHYSICAL THERAPY:						
(a) PATIENT PHYSICAL THERAPISTS.(102)	1512	0	30.	.	9	0
RECORD NO. 44						
(b) CERTIFIED THERAPIST ASSISTANTS....(12)			.	.		
(c) AIDES....(22)						
15. SOCIAL SERVICE:						
(a) MEDICAL SOCIAL WORKERS.....(32)	3696	840	21.	14	1.7	1.
(b) MEDICAL SOCIAL WORKER ASSISTANTS & AIDES....(42)			.	.		
16. PHYSICIANS:						
(a) PHYSICIANS - STAFF....(52)			.	.		
(b) PHYSICIANS - MEDICAL DIRECTOR....(62)			.	.		
(c) PHYSICIANS - UTILIZATION REVIEW....(72)			.	.		
17. PHARMACY....(82)			.	.		
18. UTILIZATION REVIEW - OTHER....(92)			.	.		
19. SPEECH PATHOLOGY:						
(a) SPEECH PATHOLOGISTS....(102)			.	.		
RECORD NO. 45						
(b) ASSISTANT SPEECH PATHOLOGISTS....(12)			.	.		
(c) AIDES....(22)			.	.		
20. AUDIOLOGY:						
(a) AUDIOLOGISTS....(32)			.	.		
(b) ASSISTANT AUDIOLOGISTS....(42)			.	.		
(c) AIDES....(52)			.	.		
21. DENTISTS....(62)			.	.		
22. PODIATRISTS....(72)			.	.		
23. RADIOLOGY:						
(a) RADIOLOGISTS....(82)			.	.		
(b) TECHNICIANS....(92)			.	.		
24. LABORATORY:						
(a) PATHOLOGISTS....(102)			.	.		
RECORD NO. 46						
(b) TECHNICIANS....(12)			.	.		
25. MEDICAL RECORDS....(22)			.	.		
26. OTHER PROFESSIONAL AND TECHNICAL PERSONNEL....(32)			.	.		
27. OTHER (SPECIFY) ____...(42)			.	.		
28. ____...(52)			.	.		
29. ____...(62)			.	.		
30. ____...(72)			.	.		
31. ____...(82)			.	.		
32. TOTAL (SUM OF LINES 1 THROUGH 31)(92)	252033	41546	.	.	145.6	5

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SCHEDULE OF STATISTICAL DATA

NAME OF FACILITY Margaret Tietz Center for Nursing Care

NUMBER OF PEOPLE EMPLOYED BY FACILITY DURING LAST WEEK OF REPORT PERIOD

RECORD NO. 47

	NURSING HOME		HEALTH RELATED FACIL	
	FULL-TIME	PART-TIME	FULL-TIME	PART-
1. ADMINISTRATOR AND ASSISTANTS.....(12)	1		1	
2. PHYSICIANS.....................(18)				
3. DENTISTS.......................(24)				
4. REGISTERED NURSES..............(30)	18	12	6	
5. LICENSED PRACTICAL OR VOCATIONAL NURSES.........................(36)	7	3		
6. NURSING AIDES, ORDERLIES & ATTENDANTS.......................(42)	54	22	8	
7. PHARMACISTS, LICENSED..........(48)				
8. DIETICIANS AND DIETETIC TECHNICIANS......................(54)	2			
9. OCCUPATIONAL THERAPISTS.........(60)	1			
10. OCCUPATIONAL THERAPY ASSISTANT & AIDES...........................(66)				
11. PHYSICAL THERAPISTS............(72)		1		
12. PHYSICAL THERAPY ASSISTANT & AIDES...........................(78)		1		
13. RECREATIONAL THERAPISTS........(84)	3		1	
14. MEDICAL SOCIAL WORKERS.........(90)		2	1	
15. ALL OTHER HEALTH PROFESSIONAL TECHNICAL PERSONNEL...............(96)	2			
16. ALL NON-HEALTH PROFESSIONAL AND NON-TECHNICAL PERSONNEL.........(102)	45	12	12	

RECORD NO. 48

17. TOTAL..........................(12)	133	53	29	1

NOTE: NUMBER OF EMPLOYEES MUST BE CONSISTENT WITH SALARY EXPENSE REPORT ON PAGE 21, ITEM A.

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

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SUPPLEMENTAL SCHEDULE TO
STATEMENT OF EXPENDITURES

NAME OF FACILITY Margaret Tietz Center for Nursing Care

RECORD NO. 48 (CONT'D)

A. CHECK BELOW THE SERVICES WHICH ARE PROVIDED UNDER CONTRACT.

			INDICATE PAGE & LINE	AMOUNT
1. OCCUPATIONAL THERAPY	YES ☐	NO ☒		
2. ACTIVITIES PROGRAM	YES ☐	NO ☒		
3. DIETARY	YES ☐	NO ☒		
4. LAUNDRY	YES ☐	NO ☒		
5. PROTECTIVE SERVICES	YES ☒	NO ☐		
6. HOUSEKEEPING	YES ☐	NO ☒		
7. MAINTENANCE SERVICE	YES ☐	NO ☒		
8. OTHER (SPECIFY Lab, X-Ray Pha	YES ☒	NO ☐		
9. PHYSICAL THERAPY	YES ☐	NO ☒		

B. PROVIDE THE FOLLOWING FOR THE SERVICES CHECKED ABOVE AS BEING SUPPLIED BY CONTRACT:

	AMOUNT
1. DIETARY CONSULTANT CONTRACT	
2. DIETARY CONTRACT	
3. LAUNDRY CONTRACT	
(a) PATIENTS PERSONAL LAUNDRY	
(b) PATIENTS PERSONAL DRY CLEANING	
(c) FACILITY LAUNDRY SERVICE	37,393
(d) LINEN PURCHASES	
(e) SUPPLIES	

C. LIST NAMES AND ADDRESSES OF FIRMS PROVIDING CONTRACT(S). CHECK AND IDENTIFY IF RELATED TO OPERATORS OF THE FACILITY BY FAMILY, MARRIAGE, OR OTHER BUSINESS RELATIONSHIP.

	NAME	ADDRESS	YES	NO	IDENTIFY RELATIONSHIP
1.	Bell Security, Inc.	52 Vanderbilt Av., N.Y.C.		X	
2.	Advance Medical Labs, Inc.	560 Northern Blvd. Great Neck, N.Y.		X	
3.	Stat Portable X-Ray, Inc.	166-26 Metcalf Avenue Flushing, N.Y. 11365		X	
4.	Kings Pharmacy	93-17 63rd Drive Rego Park, N.Y. 11374		X	
5.	Loeb & Troper	270 Madison Ave. New York, N.Y.		X	
6.	Hayt, Hayt, Tolmach & Landau	55 Northern Blvd. Great Neck, N.Y. 11021		X	
7.	A & P Coat & Linen	1367 Cromwell Avenue Bronx, N.Y.		X	
8.					
9.					
10.					
11.					
12.					
13.					

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OPERATING CERTIFICATE NO. 7003305

RECONCILIATION OF TOTAL EXPENDITURE
ON THE AUDITED FINANCIAL STATEMENT T
THE TOTAL EXPENDITURES ON THE STATEMEN
EXPENDITURES, PAGE 23, LINE 863

NAME OF FACILITY Margaret Tietz Center fo
Nursing Care

1. TOTAL EXPENDITURES PER PROVIDER'S AUDITED STATEMENT..................$ 3,216,330

ADDITIONS:

2. VALUE OF SERVICE RENDERED BY OPERATOR(S)..........$ ______

OTHER (SPECIFY):

3. ______ .... ______
4. ______ .... ______
5. ______ .... ______
6. ______ .... ______
7. ______ .... ______
8. ______ .... ______

9. TOTAL ADDITIONS (LINES 2 THROUGH 8)..................$ ______

10. TOTAL EXPENDITURES PER PROVIDER'S AUDITED REPORT PLUS ADDITIONS (LINE 1 PLUS LINE 9)..................$ 3,216,330

DEDUCTIONS:

11. LIFE INSURANCE PREMIUMS ON LIVES OF OPERATOR(S)....$ ______

OTHER (SPECIFY):

12. ______ .... ______
13. ______ .... ______
14. ______ .... ______
15. ______ .... ______
16. ______ .... ______
17. ______ .... ______

18. TOTAL DEDUCTIONS (LINES 11 THROUGH 17)..................$ ______

19. (LINE 10 MINUS LINE 18) - (AMOUNT MUST AGREE WITH TOTAL EXPENDITURES, PAGE 23, LINE 863)..................$ 3,216,330

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305

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PAYMENTS TO
NON-RELATED COMPANY(S)

NAME OF FACILITY Margaret Tietz Center for Nursing Care

A. IS THE PROPERTY OR ANY EQUIPMENT USED IN THE OPERATION OF THE NURSING HOME OR HEALTH RELATED FACILITY LEASED UNDER WHAT YOU WOULD CONSIDER TO BE AN ARMS LENGTH ARRANGEMENT AS DEFINED IN THE INSTRUCTIONS? ☐ YES ☒ NO

IF 'YES' PLEASE COMPLETE THE FOLLOWING FOR EACH LEASE:

1. DESCRIPTION OF ITEMS LEASED:

2. ANNUAL LEASE AMOUNT $

3. DATE OF LEASE

4. NAME AND ADDRESS OF LESSOR:

5. IF LESSOR IS A CORPORATION, GIVE NAMES AND ADDRESSES OF 5 PRINCIPAL STOCKHOLDERS:

6. IS THE LESSOR THE ACTUAL OWNER OF THE ITEMS LEASED? ☐ YES ☐ NO
IF 'NO' PLEASE EXPLAIN CHAIN OF OWNERSHIP:

7. AT ANY TIME DID YOU OR ANY MEMBERS OF YOUR FAMILY OWN ALL OR ANY PORTION OF THE ITEM(S) LEASED? ☐ YES ☐ NO
IF 'YES' PLEASE EXPLAIN:

8. EXPLAIN BELOW ANY OTHER BUSINESS RELATIONSHIPS THAT EXIST AS OF DECEMBER 31. 1975 BETWEEN YOU OR MEMBERS OF YOUR FAMILY AND THE LESSOR(S) IDENTIFIED IN ITEM A4 AND AS ABOVE. INCLUDE ALL RELATIONSHIPS BOTH WITHIN AND WITHOUT NEW YORK STATE.

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NYS DEPARTMENT OF HEALTH

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PAYMENTS TO NON-RELATED COMPANY(

OPERATING CERTIFICATE NO. 7003305

NAME OF FACILITY Margaret Tietz Center for ~~Nursing Care~~

B. IS THE PROPERTY OR ANY EQUIPMENT USED IN THE OPERATION OF THE NURSING HOME OR HEALTH RELATED FACILITY LEASED UNDER WHAT YOU WOULD CONSIDER TO BE AN ARMS-LENGTH LEASE ARRANGEMENT AS DEFINED IN THE INSTRUCTIONS?

☐ YES ☒ NO

IF 'YES' PLEASE COMPLETE THE FOLLOWING FOR EACH LEASE:

1. DESCRIPTION OF ITEMS LEASED:

2. ANNUAL LEASE AMOUNT $

3. DATE OF LEASE

4. NAME AND ADDRESS OF LESSOR:

5. IF LESSOR IS A CORPORATION, GIVE NAMES AND ADDRESSES OF 5 PRINCIPAL STOCKHOLDERS:

6. IS THE LESSOR THE ACTUAL OWNER OF THE ITEMS LEASED? ☐ YES ☐ NO
IF 'NO' PLEASE EXPLAIN CHAIN OF OWNERSHIP:

7. AT ANY TIME DID YOU OR ANY MEMBERS OF YOUR FAMILY OWN ALL OR ANY PORTION OF THE ITEM(S) LEASED?

☐ YES ☐ NO

IF 'YES' PLEASE EXPLAIN:

8. EXPLAIN BELOW ANY OTHER BUSINESS RELATIONSHIPS THAT EXIST AS OF DECEMBER 31, 1975 BETWEEN YOU OR MEMBERS OF YOUR FAMILY AND THE LESSOR(S) IDENTIFIED IN ITEMS B4 AND B5 ABOVE. INCLUDE ALL RELATIONSHIPS BOTH WITHIN AND WITHOUT NEW YORK STATE.

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OPERATING CERTIFICATE NO. 7003305

OWNERSHIP INFORMATION
NAME OF FACILITY Margaret Tietz Center for Nursing Care

A. THE NAME AND ADDRESS OF EACH PARTY ASSOCIATED WITH THE OWNERSHIP OF THE OPERATION.

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS
Not Applicable - 28 A Project		

B. THE NAME AND ADDRESS AND A DESCRIPTION OF THE INTEREST HELD FOR EACH OF THE FOLLOWING FUNCTIONS:

1) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN THE LAND ON WHICH THE FACILITY IS LOCATED:

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS	DESCRIPTION OF INTEREST
Not Applicable			

2) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN THE BUILDING IN WHICH THE FACILITY IS LOCATED.

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. NO.	ADDRESS	DESCRIPTION OF INTEREST
Not Applicable			

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO 7003305

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OWNERSHIP INFORMATION

NAME OF FACILITY Margaret Tietz Center for Nursing Care

3) ANY PARTY WHO DIRECTLY OR INDIRECTLY, BENEFICIALLY OWNS ANY INTEREST IN ANY MORTGAGE, NOTE, DEED OF TRUST OR OTHER OBLIGATION SECURED IN WHOLE OR IN PART BY THE LAND ON WHICH, OR BUILDING IN WHICH, THE FACILITY IS LOCATED:

NAME	ADDRESS	SOCIAL SECURITY OR FEDERAL I.D. #	DESCRIPTION OF INTEREST
Not Applicable - 28 A Project			

4) ANY PARTY WHO, DIRECTLY OR INDIRECTLY, HAS ANY INTEREST AS LESSOR OR LESSEE IN ANY LEASE OR SUBLEASE OF THE LAND ON WHICH, OR THE BUILDING IN WHICH, THE FACILITY IS LOCATED.

NAME	ADDRESS	SOCIAL SECURITY OR FEDERAL I.D. #	DESCRIPTION OF INTEREST
Not Applicable			

C. IF ANY PARTY NAMED IN RESPONSE TO PARAGRAPHS A & B IS A PARTNERSHIP, THEN LIST THE NAME A

ADDRESS OF EACH PARTNER.

NAME OF PARTNERSHIP, Not Applicable

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. #	ADDRESS

NAME OF PARTNERSHIP

NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY OR FEDERAL I.D. #	ADDRESS

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 7003305 NAME OF FACILITY Margaret Tietz Center for Nursing Care

IF ANY PARTY NAMED IN RESPONSE TO PARAGRAPHS A & B IS A CORPORATION, OTHER THAN A CORPORATION WHOSE SHARES ARE TRADED ON A NATIONAL SECURITIES EXCHANGE OR ARE REGULARLY QUOTED IN AN OVER-THE-COUNTER MARKET OR WHICH IS A COMMERCIAL BANK, SAVINGS BA OR SAVINGS AND LOAN ASSOCIATION, THEN LIST THE NAME AND ADDRESS OF EACH OFFICER, DIRECTO STOCKHOLDER AND, IF KNOWN, EACH PRINCIPAL STOCKHOLDER AND CONTROLLING PERSON OF SUCH CORPORATION.

NAME OF CORPORATION Not Applicable - 28 A Project

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDE

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDE

NAME OF CORPORATION

NAME (LAST, FIRST, M.I.)	ADDRESS	TITLE IF OFFICER/DIRECTOR	SOCIAL SECURITY #	% OF SHARES IF STOCKHOLDE

Plaintiff's Exhibit 11

MARGARET TIETZ CENTER FOR NURSING CARE

REPORT FOR THE OPERATIONAL PERIOD

JANUARY 1, 1976 TO SEPTEMBER 30, 1976 (S.N.F.)

AND

JULY 1, 1976 TO SEPTEMBER 30, 1976 (H.R.F.)

LOEB & TROPER
CERTIFIED PUBLIC ACCOUNTANTS
NEW YORK

1200

OPERATIONAL PERIOD REPORT

FOR PURPOSES OF ARTICLE 28-A OF THE PUBLIC HEALTH LAW

FOR THE PERIOD JANUARY 1, 1976 TO SEPTEMBER 30, 1976 (S.N.F.)

AND

FOR THE PERIOD JULY 1, 1976 TO SEPTEMBER 30, 1976 (H.R.F.)

REPORT OF THE

MARGARET TIETZ CENTER FOR NURSING CARE

TO THE

COMMISSIONER OF HEALTH

OF THE

STATE OF NEW YORK

Our Fiscal Year Ends December 31, 1976

MARGARET TIETZ CENTER FOR NURSING CARE

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MARGARET TIETZ CENTER FOR NURSING CARE

SCHEDULE OF BOARD OF DIRECTORS AND OFFICERS

AS AT SEPTEMBER 30, 1976

Margaret Tietz Center For Nursing Care is a non-profit voluntary Nursing Home Company organized under the provisions of Article 28-A of the New York State Public Health Law and the Membership Corporations Law.

Address of Nursing Home Company:
164-11 Chapin Parkway
Jamaica, New York 11432

There were 14 members of the Board of Directors on September 30, 1976.

Name		Date Term Expires
Hansi Baruch	Director	When successor is elected
Henry S. Conston	Director	Same
Ernest Fraenkel	Director	Same
Kurt G. Herz	Director	Same
Ernst Heumann	Director	Same
Peter Lekisch	Director	Same
Fred W. Lessing	Director	Same
Lisa Levi	Director	Same
Dr. Helmuth Nathan	Director	Same
Paul Roche	Director	Same
William Thurnauer	Director	Same
Albert U. Tietz	Director	Same
Frederick C. Tuchmann	Director	Same
Bernard F. Weissman	Director	Same

OFFICERS

Title	Name	Date Term Expires
President	Frederick C. Tuchmann	Indefinite
Vice President	Ernest Fraenkel	Indefinite
Secretary	Albert U. Tietz	Indefinite
Assistant Secretary	Hansi Baruch	Indefinite
Treasurer	Fred W. Lessing	Indefinite
Assistant Treasurer	Bernard F. Weissman	Indefinite

LOEB & TROPER
CERTIFIED PUBLIC ACCOUNTANTS
270 MADISON AVENUE. NEW YORK, N.Y. 10016

1203

November 11, 1976

The Board of Directors
Margaret Tietz Center for Nursing Care

We have examined the interim balance sheet of Margaret Tietz Center for Nursing Care as of September 30, 1976 and the related interim statement of income and expenses and accompanying schedules for the nine months ended September 30, 1976 - S.N.F., and for the three months ended September 30, 1976 - H.R.F. for purposes of Article 28-A of the Public Health Law. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

For purposes of this interim report, we did not confirm assets and liabilities and therefore, we do not express an opinion on these statements taken as a whole.

Loeb & Troper
CERTIFIED PUBLIC ACCOUNTANTS

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EXHIBIT "A"

MARGARET TIETZ CENTER FOR NURSING CARE

INTERIM BALANCE SHEET

AS AT SEPTEMBER 30, 1976

ASSETS

Current Assets			
Cash (unrestricted)		$ 129,279	
Temporary investments - at cost - (Schedule "A-1")		296,112	
Accounts receivable - (Schedule "A-2") (Note 1)		366,636	
Prepaid expenses		35,539	
Accrued interest receivable		2,652	
Miscellaneous advances and deposits		5,337	
Inventories - at cost		44,874	
Interest receivable - New York State Housing Finance Agency		9,593	
Mortgage Repayment Escrow Fund:			
Cash - Restricted	$ 7,393		
Investments - at cost - restricted - (Schedule "A-1")	183,682		
Accrued interest receivable	1,923	192,998	
Total Current Assets			$1,083,020
Restricted Funds			
Operating Escrow Fund:			
Cash	$ (4,275)		
Investments - at cost - (Schedule "A-1")	413,790		
Accrued interest receivable	1,388	$ 410,903	
Other Restricted Funds - (Schedule "A-3")		29,100	
Total Restricted Funds			440,003

	Cost	Accumulated Depreciation	Book Value	
Fixed Assets (Note 2)				
Land	$ 400,000		$ 400,000	
Land improvement	$ 17,149	$ 1,203	15,946	
Building and building equipment	5,906,662	558,450	5,348,212	
Group I - equipment	54,567	27,509	27,058	
Group II - equipment	314,107	150,316	163,791	
Group III - equipment	6,176	2,402	3,774	
Nonmovable - equipment	3,937	796	3,141	
Movable equipment	12,834	1,696	11,138	
Donated and sponsor purchased equipment	93,549	7,244	86,305	
Total Fixed Assets	$6,808,981	$749,616		6,059,365
Total Assets				$7,582,388

LIABILITIES AND EQUITY

Current Liabilities			
Contract retentions		$ 25,899	
Accounts payable		171,239	
Other liabilities (Schedule "A-4")		127,961	
Patient funds and deposits		62,225	
Accrued interest payable on mortgage		116,928	
Current installments of mortgage payable		25,000	
Total Current Liabilities			$ 529,252
Long-Term Debt (Note 3)			
Mortgage payable - New York State Housing Finance Agency		$6,845,000	
Less: Mortgage loan receivable	$ 35,563		
Current installments of mortgage payable	25,000	60,563	
Total Long-Term Debt			6,784,437
Equity			
Equity contribution		$807,062	
Initial occupancy and related expenses (S.N.F.)	$(132,007)		
Initial occupancy and related expense (H.R.F.)	(440,033)		
Net worth after the development period (Schedule "A-5")	33,677	(538,363)	
Total Equity (Note 4)			268,699
Total Liabilities and Equity			$7,582,388

(The Accompanying Notes are an Integral Part of these Financial Statements)

EXHIBIT "B"

MARGARET TIETZ CENTER FOR NURSING CARE

STATEMENT OF INCOME AND EXPENSES

	Skilled Nursing Facility						Health Related Facility		
	Three Months Ended September 30, 1976			Nine Months Ended September 30, 1976			Three Months Ended September 30, 1976		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Income from patients (Schedule "B-1")	$792,275	$745,649	$46,626	$2,317,166	$2,236,947	$ 80,219	$307,297	$252,880	$54,417
Operating Expenses:									
Professional care of patients (Schedule "B-2")..	$379,714	$399,807	$(20,093)	$1,135,227	$1,199,421	$(64,194)	$115,530	$107,419	$ 8,111
Administrative (Schedule "B-3")...........	41,885	47,174	(5,289)	147,807	141,522	6,285	19,880	20,345	(465)
Service departments (Schedule "B-4")...........	171,982	174,415	(2,433)	507,169	523,245	(16,076)	114,053	108,244	5,809
Nondepartmental (Schedule "B-5")	204,241	182,634	21,607	595,460	547,902	47,558	120,952	101,269	19,683
Total Operating Expenses.............	$797,822	$804,030	$(6,208)	$2,385,663	$2,412,090	$ (26,427)	$370,415	$337,277	$33,138
Less: Other income (deductions) (Schedule "B-6")...	$ 16,374	$ 6,250	$10,124	$ 45,851	$ 18,750	$ 27,101	$ 538	$ -	$ 538
Excess of Income over Expenses or (Deficit)	$ 10,827	$(52,131)	$62,958	$ (22,646)	$ (156,393)	$133,747	$(62,580)	$(84,397)	$21,817
				(Schedule "A-5") (Note 4)			(Schedule "A-5") (Note 4)		

(The Accompanying Notes are an Integral Part of these Financial Statements).

EXHIBIT "C"

MARGARET TIETZ CENTER FOR NURSING CARE

STATISTICS AND OTHER DATA

	For the Nine Months Ended September 30, 1976						For the Three Months Ended September 30, 1976				
	Skilled Nursing Facility						Health Related Facility				
	Medicaid	Medicare	Self-Pay	Total	Total Capacity Bed Days	Monthly Percentage of Occupancy	Medicaid	Self-Pay	Total	Total Capacity Bed Days	Monthly Percentage of Occupancy
January 1976	3,007	84	624	3,715	3,720	99.9%					
February 1976	2,786	146	546	3,478	3,480	99.9					
March 1976	2,983	125	606	3,714	3,720	99.8					
April 1976	2,785	163	643	3,591	3,600	99.8					
May 1976	2,900	246	569	3,715	3,720	99.9					
June 1976	2,794	282	522	3,598	3,600	99.9					
July 1976	3,010	297	411	3,718	3,720	99.9	2,005	472	2,477	2,480	99.9%
August 1976	3,009	285	420	3,714	3,720	99.8	2,001	478	2,479	2,480	99.9
September 1976	2,870	240	490	3,600	3,600	100.0	1,950	450	2,400	2,400	100.0
Total	26,144	1,868	4,831	32,843	32,880		5,956	1,400	7,356	7,360	

	S.N.F. Reserve Bed Days Included Above	H.R.F. Reserve Bed Days Included Above
January 1976	39	
February 1976	34	
March 1976	32	
April 1976	50	
May 1976	71	
June 1976	53	
July 1976	34	48
August 1976	62	34
September 1976	55	
Total	430	82

	Daily Rate Charged to Patients (S.N.F.)				Daily Rate Charged to Patients (H.R.F.)		
	Medicaid	Medicare	Semi-Private	Private	Medicaid	Semi-Private	Private
First Day of Period	$66.78	$71.35	$72.50	$76.50	$41.42	$46.50	$49.50
Last Day of Period	71.26	71.35	72.50	76.50	41.42	46.50	49.50

EXHIBIT "D"

MARGARET TIETZ CENTER FOR NURSING CARE

REPORT OF AGGREGATE INCOME OF PATIENTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 1976

	S.N.F.	H.R.F.
Number and type of certified beds	120	80
Number of patients	120	80
Per diem rate certified to the Department of Social Services..	$71.26	$41.42
Public Health Law Section 2860 subdivision 2 rate ($71.26 x 365 days x 2) ($41.42 x 365 days x 2).........	$52,019.80	$30,236.60

Table of aggregate annual income of patients:

Income Range			Number of Patients	Number of Patients
$ -	-	$ 4,999	109	71
5,000	-	9,999	12	9
10,000	-	14,999	4	4
Unknown			5	3
		Total	130	87

(Includes admissions
and discharges
during the period)

Signature of Administrator

Date

MARGARET TIETZ CENTER FOR NURSING CARE

NOTES TO FINANCIAL STATEMENTS

AS AT SEPTEMBER 30, 1976

---

1. Accounts Receivable

Accounts Receivable from New York City Department of Social Services (Medicaid) were reduced by advances received. These amounts were not paid in settlement of individual invoices, but as lump sum advances.

2. Fixed Assets

The fixed assets of building, building equipment, and equipment are subject to accumulated depreciation shown as deductions from gross assets. Depreciation is computed on the straight-line method.

Item	Average Years of Life
Building	40
Building Equipment	Various
Equipment:	
Group I	10
Group II	8
Movable	Various
Nonmovable	Various
Donated and sponsor purchased equipment	Various

3. Financing

On October 14, 1970 permanent financing was partially arranged by the New York State Housing Finance Agency by the sale of $58,620,000 of Hospital and Nursing Home Project Bonds, 1970 Series "A", maturing from 1971 through 2013.

On the foregoing proceeds, $2,880,000 was for the account of Margaret Tietz Center for Nursing Care - S.N.F. (formerly known as Kew Gardens Nursing Home Company, Inc.).

On March 6, 1974, the New York State Housing Finance Agency closed the sale of Hospital and Nursing Home Project Bonds, 1974 Series "A". $1,455,000 principal amount of these bonds were issued to permanently finance the remainder of the mortgage. These serial bonds are dated February 1, 1974, and mature annually from November 1, 1974 through November 1, 2013.

The net effective interest rate for the New York State Housing Finance Agency Project Bonds, 1974 Series "A", is approximately 5.87%.

On March 29, 1974, the Margaret Tietz Center for Nursing Care closed a second modification of a building loan and mortgage transaction with the New York State Housing Finance Agency, for the construction of a two-story, 80 bed health related facility addition to the existing building.

The loan transaction was consummated pursuant to the requirements of Article 28-A of the Public Health Law. At the closing, the Company executed a mortgage note in the principal amount of $2,595,000.

- Continued -

4. Contingencies

The New York State Department of Health, Bureau of Audit and Investigations has the right to examine the books of the Center and adjust assigned rates of Medicaid reimbursement accordingly. No provision has been recorded for possible adjustments that might arise from this examination.

The Center is receiving their 1975 Medicaid Reimbursement Rate which is $71.26 for S.N.F. and $41.42 for H.R.F. The Center has received information that the rates will be adjusted by the New York State Department of Health to $51.38 for S.N.F. and $35.64 for H.R.F. retroactive to January 1, 1976. For the period January 1, 1976 to September 30, 1976, the effect of this reduced rate would be that the Center would owe the Department of Social Services $734,165 for overpayments in both categories.

Since the New York Association of Homes for the Aging will be seeking an injunction against the State from enforcing the retroactive aspect of these new rates, no adjustment has been recorded herein for this rate revision.

The Center is receiving an interim rate for Medicare Reimbursement. This rate will be adjusted upon audit by Medicare. In addition, the Center has filed cost reports with the Social Security Administration in connection with the Medicare Program. These reports have been audited through 1974, and accrual of $8,000 has been made on account of 1975 rate settlements.

MARGARET TIETZ CENTER FOR NURSING CARE

INVESTMENTS

AS AT SEPTEMBER 30, 1976

Description	Date of Purchase	Maturity Date	Maturity Value	Cost
Temporary Investments				
First National City Bank:				
U.S. Treasury bills - 5.41%......	7/ 2/76	10/ 7/76	$100,000	$ 98,657
U.S. Treasury bills - 5.05%......	8/ 6/76	11/ 4/76	100,000	98,724
U.S. Treasury bills - 5.02%......	8/20/76	11/18/76	100,000	98,731
Total..................			$300,000	$296,112
				(Exhibit "A")
Mortgage Repayment to Escrow Fund				
Bank of New York:				
U.S. Treasury bills - 5.05%......	4/20/76	10/14/76	$ 7,000	$ 6,827
U.S. Treasury bills - 5.12%......	4/29/76	10/14/76	24,000	23,429
U.S. Treasury bills - 5.72%......	5/27/76	10/14/76	26,000	25,426
U.S. Treasury bills - 5.45%......	6/30/76	10/14/76	26,000	25,583
U.S. Treasury bills - 5.07%......	7/30/76	10/14/76	25,000	24,732
U.S. Treasury bills - 4.96%......	8/24/76	10/14/76	26,000	25,817
U.S. Treasury bills - 4.90%......	9/17/76	10/14/76	25,000	24,918
U.S. Treasury bills - 4.75%......	9/30/76	10/14/76	27,000	26,950
Total..................			$186,000	$183,682
				(Exhibit "A")
Operating Escrow Fund				
Marine Midland Bank:				
U.S. Treasury bills - 5.11%......	7/12/76	10/14/76	$ 30,000	$ 29,606
U.S. Treasury bills - 5.83%......	6/11/76	12/ 9/76	50,000	48,542
U.S. Treasury bills - 4.99%......	9/27/76	12/30/76	340,000	335,642
Total..................			$420,000	$413,790
				(Exhibit "A")

MARGARET TIETZ CENTER FOR NURSING CARE

ACCOUNTS RECEIVABLE

AS AT SEPTEMBER 30, 1976

Medicaid		$601,624
Medicare		55,472
Self-pay		47,359
Total		$704,455
Deduct:		
Advances from New York City Department of Social Services		273,883
Balance		$430,567
Less:		
Allowance for contractual adjustments - self-pay	$61,720	
Allowance for doubtful accounts	2,211	63,931
Net Accounts Receivable - (Exhibit "A")		$366,636

SCHEDULE "A-3"

MARGARET TIETZ CENTER FOR NURSING CARE

OTHER RESTRICTED FUNDS

AS AT SEPTEMBER 30, 1976

Equity - Escrow	
Cash	$ 537
Patients Fund	
Cash in bank and on hand	28,563
Total (Exhibit "A")	$29,100

SCHEDULE "A-4"

MARGARET TIETZ CENTER FOR NURSING

ACCRUED LIABILITIES - PAYROLLS AND OTHER ITEMS

AS AT SEPTEMBER 30, 1976

Accrued salaries and wages	$ 35,084
Vacation payroll accrued	40,372
New York State sales tax payable	92
Sundry deductions from employees' salaries	1,236
Sick-pay accrued	51,177
Total (Exhibit "A")	$127,961

SCHEDULE "A-5"

MARGARET TIETZ CENTER FOR NURSING CARE

SUMMARY OF CHANGES IN NET WORTH

SEPTEMBER 30, 1976

Balance - January 1, 1976		$118,903
Deduct: Excess of expenses over income S.N.F. (Exhibit "B").	$(22,646)	
Excess of expenses over income H.R.F. (Exhibit "B").	(62,580)	(85,226)
Balance - September 30, 1976..		$ 33,677
		(Exhibit "A")

(The Accompanying Notes are an Integral Part of these Financial Statements)

SCHEDULE "B-1"

MARGARET TIETZ CENTER FOR NURSING CARE

INCOME FROM PATIENTS

	Skilled Nursing Facility						Health Related Facility		
	Three Months Ended September 30, 1976			Nine Months Ended September 30, 1976			Three Months Ended September 30, 1976		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Revenue:									
Patients services............	$848,010	$822,886	$25,124	$2,502,089	$2,468,658	$33,431	$357,537	$273,641	$83,896
Total Revenue........	$848,010	$822,886	$25,124	$2,502,089	$2,468,658	$33,431	$357,537	$273,641	$83,896
Deductions from Revenue:									
Provisions for doubtful accounts..................		$ 1,250	$(1,250)		$ 3,750	$(3,750)		$ 750	$ (750)
Provisions for contractual allowances................	$ 55,735	75,987	(20,252)	$ 184,923	227,961	(43,038)	$ 50,240	20,011	30,229
Total Deductions from Revenue	$ 55,735	$ 77,237	$(21,502)	$ 184,923	$ 231,711	$(46,788)	$ 50,240	$20,761	$29,479
Income from Patients (Exhibit "B").......	$792,275	$745,649	$ 46,626	$2,317,166	$2,236,947	$80,219	$307,297	$252,880	$54,417

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SCHEDULE "B-2"

MARGARET TIETZ CENTER FOR NURSING CARE

PROFESSIONAL CARE OF PATIENTS

	Skilled Nursing Facility						Health Related Facility		
	Three Months Ended September 30, 1976			Nine Months Ended September 30, 1976			Three Months Ended September 30, 1976		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Nursing:									
Salaries and wages............	$307,803	$324,678	$(16,875)	$ 924,486	$ 974,034	$(49,548)	$ 79,050	$ 82,700	$(3,650)
Supplies and expenses..........	12,909	9,713	3,196	35,874	29,139	6,735	8,709	6,168	2,541
Physical Therapy:									
Salaries and wages............	3,159	3,378	(219)	9,861	10,134	(273)	162	177	(15)
Supplies and expenses..........	78	63	15	78	189	(111)			
Occupational Therapy:									
Salaries and wages............	3,654	4,152	(498)	11,551	12,456	(905)	170	208	(38)
Supplies and expenses..........				48		48			
Recreational Therapy:									
Salaries and wages............	7,348	9,195	(1,847)	22,508	27,585	(5,077)	5,079	6,129	(1,050)
Supplies and expenses..........	887	1,250	(363)	2,422	3,750	(1,328)	593	709	(116)
Podiatry:									
Supplies and expenses..........	1,052	1,125	(73)	3,044	3,375	(331)	701		701
Dental:									
Supplies and expenses..........	984	1,938	(954)	2,985	5,814	(2,829)	655		655
Radiology:									
Supplies and expenses..........	4,393	3,750	643	12,775	11,250	1,525	3,109		3,109
Physicians Care:									
Fees..........................	13,747	15,000	(1,253)	39,506	45,000	(5,494)	3,846		3,846
Pharmacy:									
Supplies and expenses..........	10,890	11,875	(985)	30,277	35,625	(5,348)	7,350		7,350
Laboratory expense...............	3,384	1,875	1,509	6,179	5,625	554	2,256	531	1,725
Medical Records:									
Supplies and expenses..........	258		258	686		686		5,255	(5,255)
Speech and Hearing:									
Supplies and expenses..........	1,512	1,250	262	4,084	3,750	334	1,008		1,008
Oxygen...........................	289	188	101	808	564	244			
Social Services:									
Salaries and wages............	6,807	8,314	(1,507)	22,638	24,942	(2,304)	2,842	5,542	(2,700)
Supplies and expenses..........	188	63	125	270	189	81			
Other Diagnostic Services........	372	2,000	(1,628)	5,147	6,000	(853)			
[illegible]al Professional Care of [illegible]ients (Exhibit "B").......	$379,714	$399,807	$(20,093)	$[illegible]35,227	$1,199,421	$(64,194)	$115,530	$107,419	$ 8,111

MARGARET TIETZ CENTER FOR NURSING CARE

ADMINISTRATIVE EXPENSES

	Skilled Nursing Facility						Health Related Facility		
	Three Months Ended September 30, 1976			Nine Months Ended September 30, 1976			Three Months Ended September 30, 1976		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Administrative:									
Salaries and wages............	$15,029	$17,345	$(2,316)	$ 51,859	$ 52,035	$ (176)	$ 7,665	$ 6,630	$ 1,035
Supplies and expenses..........	2,448	5,463	(3,015)	14,826	16,389	(1,563)	1,943	2,786	(843)
Admitting:									
Salaries and wages............	1,608	1,794	(186)	5,499	5,382	117	1,060	1,196	(136)
Personnel:									
Salaries and wages............	4,666	3,752	914	14,122	11,256	2,866	1,644	1,225	419
Supplies and expenses..........	37	500	(463)	1,769	1,500	269	11	283	(272)
Business Office:									
Salaries and wages............	9,985	10,861	(876)	33,898	32,583	1,315	4,625	5,301	(676)
Supplies and expenses..........	2,349	2,563	(214)	7,483	7,689	(206)	1,186	2,798	(1,612)
Data Processing:									
Supplies and expenses..........	3,400	2,375	1,025	10,830	7,125	3,705	1,624		1,624
Volunteer Services:									
Salaries and wages............	2,326	2,396	(70)	7,133	7,188	(55)	122	126	(4)
Supplies and expenses..........	37	125	(88)	388	375	13			
Total Administrative Expenses (Exhibit "B")..............	$41,885	$47,174	$(5,289)	$147,807	$141,522	$ 6,285	$19,880	$20,345	$ (465)

SCHEDULE "B-4"

MARGARET TIETZ CENTER FOR NURSING CARE

SERVICE DEPARTMENT EXPENSES

	Skilled Nursing Facility						Health Related Facility		
	Three Months Ended September 30, 1976			Nine Months Ended September 30, 1976			Three Months Ended September 30, 1976		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Dietary:									
Salaries and wages	$ 47,217	$ 38,173	$ 9,044	$138,632	$114,519	$24,113	$ 31,477	$ 26,900	$4,577
Supplies and expenses	42,285	53,178	(10,893)	121,378	159,534	(38,156)	28,191	28,900	(709)
Laundry and Linen:									
Salaries and wages	3,183	3,843	(660)	7,225	11,529	(4,304)	1,485	2,562	(1,077)
Supplies and expenses	11,561	10,625	936	32,088	31,875	213	7,708	6,500	1,208
Housekeeping:									
Salaries and wages	41,384	43,516	(2,132)	137,360	130,548	6,812	28,225	29,010	(785)
Supplies and expenses	6,718	7,100	(382)	18,647	21,300	(2,653)	4,479	3,545	934
Plant Maintenance and Security:									
Salaries and wages	8,821	6,392	2,429	23,561	19,176	4,385	5,881	4,261	1,620
Supplies and expenses	10,813	11,588	(775)	28,278	34,764	(6,486)	6,607	6,566	41
Total Service Department Expenses (Exhibit "B")	$171,982	$174,415	$(2,433)	$507,169	$523,245	$(16,076)	$114,053	$108,244	$5,809

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SCHEDULE "B-5"

MARGARET TIETZ CENTER FOR NURSING CARE

NONDEPARTMENTAL EXPENSES

	Skilled Nursing Facility						Health Related Facility		
	Three Months Ended September 30, 1976			Nine Months Ended September 30, 1976			Three Months Ended September 30, 1976		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Insurance	$ 1,389	$ 2,500	$(1,111)	$ 2,392	$ 7,500	$(5,108)	$ 926	$ 1,500	$ (574)
Depreciation	32,676	32,106	570	98,026	96,318	1,708	20,172	16,219	3,953
Employee benefits	67,359	48,350	19,009	200,255	145,050	55,205	23,728	19,060	4,668
Communication and transportation	3,136	3,213	(77)	9,891	9,639	252	2,089	2,038	51
Utilities	23,511	20,250	3,261	59,880	60,750	(870)	15,673	12,413	3,260
Repairs and maintenance		2,000	(2,000)	78	6,000	(5,922)		1,252	(1,252)
Interest	69,964	69,964		209,892	209,892		55,445	45,867	9,578
Fee (New York State Department of Health and New York State Housing Finance Agency)	6,206	4,251	1,955	15,046	12,753	2,293	2,919	2,920	(1)
Total Nondepartmental Expenses (Exhibit "B")	$204,241	$182,634	$21,607	$595,460	$547,902	$47,558	$120,952	$101,269	$19,683

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SCHEDULE "B-6"

MARGARET TIETZ CENTER FOR NURSING CARE

OTHER INCOME (DEDUCTIONS)

	Skilled Nursing Facility						Health Related Facility		
	Three Months Ended September 30, 1976			Nine Months Ended September 30, 1976			Three Months Ended September 30, 1976		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Income from vending machines......	$ 164	$ 125	$ 39	$ 254	$ 375	$ (121)			
Purchase discounts...............				103		103			
Employee cafeteria...............	3,575	3,500	75	11,166	10,500	666			
Interest income..................	12,605	2,500	10,105	33,586	7,500	26,086	$538		$538
Telephone commissions............	30	125	(95)	98	375	(277)			
Miscellaneous income.............				644		644			
Total Other Income (Exhibit "B")...............	$16,374	$6,250	$10,124	$45,851	$18,750	$27,101	$538	-	$538

State of New York)
) ss:
County of Queens)

FRED W. LESSING, Treasurer, being duly sworn, deposes and says that I am the above described officer of the said Company and that on September 30, 1976 last, all of the herein described assets were the absolute property of the said Company, free and clear from any liens or claims thereon, except as herein stated, and that the foregoing statement, with the schedules and explanations therein contained, annexed or referred to are a full and correct Exhibit of all the assets, liabilities, income and expenses and of the condition and affairs of the said Company on the said September 30, 1976 last, and for the period ended on that date, according to the best of my information, knowledge and belief.

Subscribed and sworn to before me

this

day of 1976

Notary Public

TMENT OF HEALTH

1222

Plaintiffs' Exhibit

LONG-TERM CARE FACILITY

OPERATING CERTIFICATE NO.(S):

NURSING HOME 0101312 (12-20)

HEALTH RELATED FACILITY (12-20)

MEDICARE PROVIDER NUMBER (21-29)

FOR HEALTH DEPARTMENT USE ONLY

NURSING HOME I.D. (3-11)

HEALTH RELATED FACILITY I.D. (3-11)

RECORD NO. 01 (COL. 1-2) IN ALL RECORDS

REPORT FOR YEAR ENDED MO. 12 DAY 31 YR. 75 (30-35)

DATE REPORT RECEIVED MO. DAY YR.

TYPE OF OWNERSHIP (✓): (36)

- CHURCH RELATED ☐ 1
- NONPROFIT CORPORATION ☒ 2
- OTHER NONPROFIT ☐ 3

ENTER IN APPROPRIATE BOXES EITHER 1 (YES) OR 2 (NO)

- CERTIFICATION SIGNED........................ ☐
- OPINION OF INDEPENDENT ACCOUNTANT SIGNED...... ☐
- NAME AND ADDRESS OF ACCOUNTING FIRM FURNISHED. ☐
- AUDITED FINANCIAL STATEMENT ATTACHED......... ☐

CLASSIFICATION OF FACILITY (✓): (37)

- NURSING HOME ONLY ☒ 1
- NURSING HOME SECTION OF HOSPITAL ☐ 2
- COMBINED NURSING HOME AND HRF ☐ 3
- HEALTH RELATED FACILITY ONLY ☐ 4
- HRF SECTION OF HOSPITAL ☐ 5

IF FACILITY OPENED OR CLOSED DURING REPORT PERIOD, INDICATE DATE(S) BELOW:

DATE OPENED MO. DAY YR. (38-43)

DATE CLOSED MO. DAY YR. (44-49)

OPERATOR OF FACILITY* (PROVIDE DETAILS ON PAGES 40-44)

NAME Daughters of Sarah Nursing Home Co. Inc. SOC. SEC. OR FED. IDENT. NO. 237120570

ADDRESS Washington Avenue Extension (NUMBER AND STREET) Albany, N. Y. (CITY AND STATE) 12203 (ZIP CODE)

OWNER OF PHYSICAL FACILITY** (PROVIDE DETAILS ON PAGES 40-44)

NAME SOC. SEC. OR FED. IDENT. NO.

ADDRESS (NUMBER AND STREET) (CITY AND STATE) (ZIP CODE)

* WAS THERE ANY CHANGE IN OPERATION DURING THE REPORT PERIOD? 1 ☐ YES 2 ☒ NO (50)
IF 'YES' GIVE DETAILS AND DATE OF CHANGE BELOW. USE ADDITIONAL PAGE(S) IF NECESSARY.

** WAS THERE ANY CHANGE IN OWNER OF PHYSICAL FACILITY? 1 ☐ YES 2 ☒ NO (51)
IF 'YES' GIVE DETAILS AND DATE OF CHANGE BELOW. USE ADDITIONAL PAGE(S) IF NECESSARY.

RECORD NO. 02

NAME OF FACILITY Same (12-112)

ADDRESS Same (NUMBER AND STREET) (12-41) Same (CITY AND COUNTY) (42-74) Same (ZIP CODE) (75-79)

RECORD NO. 03

TELEPHONE NUMBER (INCLUDING AREA CODE) 518 4567831 (80-89)

SUBMIT ORIGINAL HE-27 REPORT (TYPED) TOGETHER WITH A COPY OF THE AUDITED FINANCIAL STATEMENTS FOR THIS PERIOD AND THE RELATED OPINIONS OF THE INDEPENDENT ACCOUNTANT TO: NEW YORK STATE DEPARTMENT OF HEALTH, DIVISION OF HEALTH CARE COST CONTROL, TOWER BUILDING, EMPIRE STATE PLAZA, ALBANY, NEW YORK 12237.

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312

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CERTIFICATION STATEMENT

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

RECORD NO. 03

THE RECORDS OF THE FACILITY FOR THE PERIOD COVERED BY THIS REPORT WERE MAINTAINED ON THE FOLLOWING BASIS: ☒ ACCRUAL 1 ☐ CASH 2 ☐ MODIFIED CASH 3 (90)

IS THE ACCOUNTING BASIS FOR THIS PERIOD THE SAME AS FOR THE PREVIOUS PERIOD? 1 ☒ YES 2 ☐ NO (91)
(DOES NOT APPLY TO NEW FACILITY)

ACCOUNTING FIRM DATA: NAME Stulmaker & Roach
RECORD NO. 04 (12-112)

ADDRESS 50 Colvin Ave. Albany, N. Y. 12206
RECORD NO. 05
NO. & STREET (12-41) CITY AND STATE (42-74) ZIP CODE (75-79)

ADMINISTRATOR DATA: NAME Theodore Rosen

NURSING HOME ADMINISTRATOR'S LICENSE NUMBER 00456

HOME ADDRESS 2477 McGovern Drive Schenectady, N. Y. 12309
NO. & STREET CITY AND STATE ZIP CODE

INDICATE BELOW ALL PERSONS (OTHER THAN THE ADMINISTRATOR LISTED ABOVE) LICENSED AS NURSING HOME ADMINISTRATORS WHO ARE OPERATORS AND/OR EMPLOYEES (FULL OR PART TIME) OF THE FACILITY:

NAME	TITLE	HOME ADDRESS	NURSING HOME ADMINISTRATOR'S LICENSE NO.

IF ADDITIONAL INFORMATION FOR REIMBURSEMENT PURPOSES IS NECESSARY INDICATE PERSON TO BE CONTACTED:
NAME James J. Klee TELEPHONE NUMBER 518 - 456-7831

MISREPRESENTATION OF ANY INFORMATION CONTAINED IN THIS REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT UNDER THE NEW YORK STATE LAW.

CERTIFICATION

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT THE INFORMATION FURNISHED IN THIS REPORT IS IN ACCORD WITH THE HE-2V INSTRUCTIONS AND IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I ALSO CERTIFY THAT ALL SALARY AND NON-SALARY EXPENSES PRESENTED IN THIS REPORT WERE INCURRED TO PROVIDE PATIENT CARE IN THIS FACILITY.

SIGNATURE OF ADMINISTRATOR OR OFFICER

DATE

TITLE

1224

S. DEPARTMENT OF HEALTH
PERATING CERTIFICATE NO. 0101312 NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

INDEPENDENT ACCOUNTANT

OPINION OF INDEPENDENT ACCOUNTANT**

I/WE HAVE EXAMINED THE BALANCE SHEET OF Daughters of Sarah Nursing Home Co., Inc. (NAME OF NURSING HOME AND/OR HEALTH RELATED FACILITY) S OF December 31, 1975 (DATE) AND THE RELATED STATEMENTS OF REVENUE AND EXPENDITURES, AND CHANGES IN UND BALANCES FOR THE YEAR THEN ENDED December 31, 1975 (DATE) SUCH STATEMENTS ARE COVERED BY OUR PINION DATED February 3, 1976. OUR EXAMINATION WAS MADE IN ACCORDANCE WITH GENERALLY ACCEPTED UDITING STANDARDS, AND ACCORDINGLY INCLUDED SUCH TESTS OF THE ACCOUNTING RECORDS AND SUCH OTHER UDITING PROCEDURES AS WE CONSIDERED NECESSARY IN THE CIRCUMSTANCES.

IN CONNECTION WITH OUR EXAMINATION REFERRED TO ABOVE, WE HAVE ALSO EXAMINED THE INFORMATION HOWN ON PAGES 5 (ITEM F), 12, 13, 14, 15, 16, 17, COLUMN *B OF PAGES 19, 20, 21, 22, AND 23 ND PAGE 37 OF THE ACCOMPANYING FORM HE-2V OF THE NEW YORK STATE DEPARTMENT OF HEALTH..

IN OUR OPINION, PAGES 5 (ITEM F), 12, 13, 14, 15, 16, 17, COLUMN *B OF PAGES 19, 20, 21, 22, ND 23 AND PAGE 37 OF THE ACCOMPANYING FORM HE-2V PRESENT FAIRLY, IN ALL MATERIAL RESPECTS, HE INFORMATION CONTAINED THEREIN IN ACCORDANCE WITH THE INSTRUCTIONS DATED FEBRUARY, 1976 URNISHED BY THE NEW YORK STATE DEPARTMENT OF HEALTH RELATED TO THE PREPARATION OF FORM HE-2V.

[illegible]
(DATE)

[illegible]
(TELEPHONE NUMBER)

(SIGNATURE)

[illegible]
(ADDRESS)

* INSERT A IF MORE THAN ONE LEVEL OF CARE IS PROVIDED.
INSERT B IF NURSING HOME ONLY.
INSERT C IF HEALTH RELATED FACILITY ONLY.

** SEE INSTRUCTIONS FOR DEFINITION OF INDEPENDENCE.

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312

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4 OF 44

SCHEDULE OF PATIENT STATISTICS

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

RECORD NO. 05 (CON'T)

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
	1	2	3	4
A. BED CAPACITY ON LAST DAY OF REPORT PERIOD:				
1. CERTIFIED BED CAPACITY..............(80)		200		
2. BEDS SET UP FOR USE.................(84)		202		
3. CERTIFIED MEDICARE BED CAPACITY.....(88)				
B. NUMBER OF PATIENTS				
1. CENSUS MIDNIGHT ON LAST DAY OF PREVIOUS REPORT PERIOD.....................(92)		200		
2. ADMISSIONS DURING PERIOD:				
(a) FROM HOSPITAL...................(96)		19		
(b) FROM OWN HOME..................(100)		26		
(c) FROM ANOTHER SNF OR HRF.......(104)		11		
(d) FROM OTHER (SPECIFY) ______..(108)				
RECORD NO. 06				
3. TRANSFERS FROM OTHER UNIT OF FACILITY..........................(12)				
4. TOTAL ADMISSIONS (SUM OF LINES B2 (a THROUGH d) AND B3)............(16)		56		
5. TOTAL UNDER CARE DURING PERIOD (SUM OF LINES B1 AND B4)..........(20)		256		
6. DISCHARGES DURING PERIOD:				
(a) TO HOSPITAL.....................(24)		18		
(b) TO OWN HOME.....................(28)		2		
(c) TO ANOTHER SNF OR HRF...........(32)				
(d) DEATH...........................(36)		35		
(e) OTHER (SPECIFY) ____________..(40)				
7. TRANSFERS TO OTHER UNIT OF FACILITY.(44)				
8. TOTAL DISCHARGES AND TRANSFERS (SUM OF LINES B6 (a THROUGH e) AND B7).(48)		55		
9. CENSUS MIDNIGHT LAST DAY OF REPORT PERIOD (LINE B5 MINUS B8).........(52)		201		
C. OF TOTAL ADMISSIONS (LINE B4), NUMBER WHO WERE PRIOR FACILITY PATIENTS..........(56)		16		
D. NUMBER OF DAYS CARE PROVIDED DURING PERIOD: (INCLUDE RESERVE BED DAYS)				
1. MEDICAID..........................(60)		64164		
2. MEDICARE..........................(66)				
3. OTHER (SPECIFY) Private Patients...(72)		8725		
4. TOTAL (SUM OF LINES D1 THROUGH D3).(78)		72889		
5. RESERVE BED DAYS INCLUDED IN TOTAL (LINE D4)...........................(84)		260		
E. TO BE COMPLETED BY HEALTH DEPARTMENT:				
1. PERCENT UTILIZATION...............(90)				
2. MAXIMUM BED DAYS..................(94)				

RF.-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312

1220 5 OF 44

SCHEDULE OF PATIENT STATISTICS

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

	TOTAL	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY
	1	2	3	4
F. NUMBER OF PATIENT DAYS CARE PROVIDED DURING THE YEAR:				
1. PATIENT DAYS..........................		72 629		
2. RESERVE DAYS..........................		260		
3. TOTAL PATIENT AND RESERVE DAYS (MUST AGREE WITH PAGE 4, ITEM D4).........		72 889		

. IF THERE WAS A CHANGE IN CERTIFIED BED CAPACITY DURING THE REPORTING PERIOD IN NURSING HOME OR OTHER SECTION, COMPLETE THE FOLLOWING:

RECORD NO. 07

	CHANGE 1	CHANGE 2	CHANGE 3	CHANGE 4
1. SECTION WHERE CHANGE OCCURRED: ENTER APPROPRIATE CODE NUMBER: 1-NURSING HOME, 2-HRF, OR 3-OTHER........................(12)				
	MO. DAY	MO. DAY	MO. DAY	MO. DAY
2. DATE OF CHANGE.....................(16)				
3. CAPACITY BEFORE CHANGES............(32)				
4. BEDS GAINED........................(48)				
5. BEDS LOST..........................(64)				
6. CAPACITY AFTER CHANGES.............(80)				

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NYS DEPAR[illegible]NT OF HEALTH

OPERATING CERTIFICATE NO. 0101312

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SCHEDULE OF [illegible]SING HOME CARE STATISTICS

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

RECORD NO. [illegible]

COMPLETE FOR NURSING HOME CARE ONLY

1. GIVE NUMBER OF PATIENTS UNDER CARE AS OF LAST DAY OF REPORT PERIOD. *THESE TOTALS MUST AGREE WITH PAGE 4, ITEM 89, COL. 2

AGE / SEX	UNDER 21	21-49	50-64	65-74	75-84	85 & OVER	UNKNOWN	TOTAL
MALE	(12)	(15)	(18)	(21) 10	(24) 24	(27) 9	(30)	43
FEMALE	(33)	(36)	(39) 4	(42) 37	(45) 91	(48) 26	(51)	158
TOTAL			4	47	115	35		* 201

FINANCIAL ARRANGEMENTS	PRIVATE	MEDICAID	MEDICARE	BLUE CROSS	OTHER	TOTAL
NUMBER OF PATIENTS	(54) 23	(57) 178	(60)	(63)	(66)	* 201
MINIMUM DAILY RATE						
MAXIMUM DAILY RATE	23	178				201

RECORD NO. 06

2. PLACEMENT OF PATIENTS ON LAST DAY OF REPORT PERIOD:

	A	B	C	D
TOTAL NURSING HOME PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH PAGE 4, ITEM 89, COL. 2)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	201	(69-72) 201	(73-76)	(77-80)
MEDICAID PATIENT ROOM ACCOMODATIONS PROVIDED	TOTAL (MUST AGREE WITH TOTAL MEDICAID PATIENTS IN ITEM 1 ABOVE)	IN ONE BED ROOMS	IN TWO BED ROOMS	IN ROOMS WITH 3 OR MORE BEDS
	178	(81-84) 178	(85-88)	(89-92)

RECORD NO. 08

3. BASIC MONTHLY CHARGE

N.H.	CLINIC
(93-98) 1 5 5 4.0 0	(99-104)

5. CLINIC SERVICE (SUB-CHAPTER H)

RECORD NO. 10 CONT'D.	NUMBER OF VISITS			
	TOTAL	MEDICAID	MEDICARE	OTHER
CLINIC CARE	(57)	(64)	(71)	(78)
DAY CARE-ALL DAY	(85)	(92)	(99)	(106)
RECORD NO. 11 DAY CARE-HALF DAY	(12)	(19)	(26)	(33)
NIGHT CARE	(40)	(47)	(54)	(61)

4. LENGTH OF STAY PATIENTS DISCHARGED DURING PERIOD (INCLUDING DEATHS). (PAGE 4, ITEM 88, COL. 2). RECORD NO. 09 SHOW NUMBER IN EACH CATEGORY AT TIME OF DISCHARGE.

LENGTH OF STAY	< 1 MONTH	1 MO. BUT <2	2 MOS. BUT <3	3 MOS. BUT <4	4 MOS. BUT <5	5 MOS. BUT <6	6 MOS. BUT <7	7 MOS. BUT <8	8 MOS. BUT <9	9 MOS. BUT <10	10 MOS. BUT <11	11 MOS. BUT <12	1 YR. OR MORE BUT <2	2 OR MORE BUT<5	5 YRS. & OVER	TOTAL (INCL. DEATHS)
MEDICAID	(12)	(15) 1	(18) 2	(21) 3	(24)	(27) 1	(30)	(33) 2	(36) 1	(39) 1	(42)	(45)	(48) 7	(51) 15	(54) 13	46
MEDICARE	(57)	(60)	(63)	(66)	(69)	(72)	(75)	(78)	(81)	(84)	(87)	(90)	(93)	(96)	(99)	
OTHER REC. NO. 10	(12)	(15)	(18)	(21)	(24) 2	(27)	(30) 1	(33)	(36)	(39) 1	(42)	(45)	(48) 4	(51) 1	(54)	9

FOR ITEM 2 ABOVE, COLUMN A MUST AGREE WITH TOTAL OF COLUMNS B, C, AND D.

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NYS DEPARTMENT OF HEALTH

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SCHEDULE OF PATIENT CARE STATISTICS

NAME OF FACILITY Daughters of Sarah Nursing Ho

Co

PATIENT AMBULATORY STATUS AS OF LAST WEEK OF REPORT PERIOD

NURSING HOMES

RECORD NO. 11 CONT'D.

	NONE	PARTIAL	FULL	TOTAL
A. REQUIRE ASSISTANCE IN WALKING	(68) 109	(72) 31	(76) 60	(80) 200
B. REQUIRE ASSISTANCE IN EATING	(84) 100	(88) 50	(92) 50	(96) 200

RECORD NO. 12

	NONE	PARTIAL	FULL	TOTAL
C. REQUIRE ASSISTANCE IN BATHING AND PERSONAL CLEANING	(12)	(16) 50	(20) 150	(24) 200
D. REQUIRE ASSISTANCE IN BREATHING	(28)	(32)	(36)	(40)
E. REQUIRE ASSISTANCE WITH DRESSING	(44) 50	(48) 50	(52) 100	(56) 200
F. REQUIRE ASSISTANCE WITH CORRESPONDENCE	(60) 25	(64) 50	(68) 125	(72) 200
G. REQUIRE ASSISTANCE WITH MEDICATION AND TREATMENTS ADMINISTERED IN ACCORDANCE WITH PHYSICIANS' ORDERS	(76)	(80)	(84) 200	(88) 200
H. REQUIRE ASSISTANCE WITH RUB AND MASSAGE	(92)	(96)	(100) 200	(104) 200

PATIENT AMBULATORY STATUS AS OF LAST WEEK OF REPORT PERIOD

LTH RELATED FACILITIES

RECORD NO. 11 CONT'D.

	NONE	PARTIAL	FULL	TOTAL
A. REQUIRE ASSISTANCE IN WALKING	(68)	(72)	(76)	(80)
B. REQUIRE ASSISTANCE IN EATING	(84)	(88)	(92)	(96)

RECORD NO. 12

	NONE	PARTIAL	FULL	TOTAL
C. REQUIRE ASSISTANCE IN BATHING AND PERSONAL CLEANING	(12)	(16)	(20)	(24)
D. REQUIRE ASSISTANCE IN BREATHING	(28)	(32)	(36)	(40)
E. REQUIRE ASSISTANCE WITH DRESSING	(44)	(48)	(52)	(56)
F. REQUIRE ASSISTANCE WITH CORRESPONDENCE	(60)	(64)	(68)	(72)
G. REQUIRE ASSISTANCE WITH MEDICATION AND TREATMENTS ADMINISTERED IN ACCORDANCE WITH PHYSICIANS' ORDERS	(76)	(80)	(84)	(88)
H. REQUIRE ASSISTANCE WITH RUB AND MASSAGE	(92)	(96)	(100)	(104)

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SCHEDULE OF SUPPLEMENTAL COST INFORMATION

NAME OF FACILITY Daughters of Sarah Nursing Home

1. PRESCRIPTION DRUGS:

A. DO YOU OPERATE A PHARMACY OR DRUG ROOM LICENSED BY THE STATE BOARD OF PHARMACY AND/OR APPROVED BY THE DEPARTMENT OF HEALTH? ☒ YES ☐ NO

B. ARE THE COSTS OF ANY PRESCRIPTION DRUGS INCLUDED IN THE STATEMENT OF EXPENDITURES?
☒ YES ☐ NO
IF 'YES', DID THE PRESCRIPTION DRUG COSTS REPORTED INCLUDE PRESCRIPTION DRUGS PROVIDED TO PUBLIC CHARGE PATIENTS, E.G. MEDICAID PATIENTS? ☒ YES ☐ NO

2. ARE THE COSTS OF ANY OF THE FOLLOWING ANCILLARY SERVICES INCLUDED IN THE STATEMENT OF EXPENSE

	ARE COSTS OF SERVICES INCLUDED?		CHECK IF PROVIDED TO MEDICAID PATIENTS	
	YES	NO	YES	NO
A. PHYSICAL THERAPY	x		x	
B. OCCUPATIONAL THERAPY	x		x	
C. OXYGEN	x		x	
D. DENTAL		x	x	
E. SPEECH PATHOLOGY	x		x	
F. AUDIOLOGY		x		x
G. PODIATRY	x		x	
H. SPECIAL DUTY NURSES		x		x
I. PHYSICIAN'S SERVICES	x		x	

3. LIST BELOW THE DETAILS OF THE SALARIES INCLUDED UNDER OTHER ADMINISTRATIVE (PAGE 21, LINE A4)

JOB DESCRIPTION	NUMBER OF EMPLOYEES	SALARY	
		NURSING HOME	H.R.F.
A. Business Office	8	78,036	
B. Purchasing & Personnel	3	26,701	
C. Director of Volunteers	1	6,199	
D.			
E.			
F.			
G.			
H.			
I. TOTAL (MUST AGREE WITH PAGE 21, LINE A4)	12	110,936	

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SCHEDULE OF SUPPLEMENTAL
COST INFORMATION

NAME OF FACILITY Daughters of Sarah Nursing Home

4. LIST BELOW THE DATA INDICATED RELATIVE TO ALL FEES INCLUDED IN THE STATEMENT OF EXPENDITURES FOR PROFESSIONAL SERVICES RENDERED (E.G. ACCOUNTING, LEGAL, MEDICAL, THERAPY SERVICES, ETC.):

NAMES TO WHOM FEES WERE PAID	AMOUNT OF FEES FOR YEAR		EXPLANATION OF SERVICES RENDERED	LINE REPORTED ON PAGES 21-23
	N.H.	H.R.F.		
A. James Cunningham, M. D.	8,300		Psychiatrist	Page 23, Line 59
B. William Lemily	1,170		Art Instructor	" " " "
C. Joyce Wexler	300		Basket Weaving Instr.	" " " "
D. Suzanne Juster	6,480		Speech Pathologist	" " " "
E. James Cashman	10,130		Podiatrist	" " " "
F. John Palladino	9,114		Pharmacist	" " " "
G. Gary Sorenson	1,043		Pharmacist	" " " "
Mary Dinan	80		Med. Records Consult.	" " " "
I. Milton Schiffman	3,060		Optometrist	" " " "
J. Edward Martin, M. D.	304		Opthalmologist	" " " "
K. Stulmaker & Roach	2,500		Auditors	" 21 " B4
L. Carl Ernst Associates	1,000		Accounting Consultant	" " " "
M. Robert Bromberg	325		Legal Consultant	" " " "
N.				
O.				
P.				
Q.				
R.				
S.				
T.				
V.				

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SCHEDULE DEPRECIATION

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

BE SPECIFIC IN ITEMIZING DEPRECIABLE ITEMS. IF NECESSARY ATTACH ITEMIZED LIST. DEPRECIABLE ITEMS ARE TO BE LISTED UNDER THE PROPER HEADING. USE WHOLE NUMBERS ONLY.

DESCRIPTION OF PROPERTY	DATE OF ACQUISITION	HISTORICAL COST (EXCLUSIVE OF LAND)	LESS: SALVAGE VALUE	COST TO BE DEPRECIATED	ACCUM. DEPR. TO BEGINNING OF YEAR'S OPERATION	METHOD OF COMPUTING DEPRECIATION (1)	RATE (%)	DEPRECIATION FOR THIS YEAR
(A) LAND IMPROVEMENTS:								
SUBTOTAL (LAND IMPROVEMENTS)-(MUST AGREE WITH PAGE 22, LINE B34)...								
(B) BUILDINGS & BUILDING IMPROVEMENTS:								
Main Building	1973	5 786 147		5 786 147	115 723	SL	2%	115 723
Other Development Costs	1973	967 331		967 331	19 347	SL	2%	19 347
Storage Shed	1975	13 615		13 615	0	SL		0
SUBTOTAL (BUILDINGS AND BUILDING IMPROVEMENTS) —(MUST AGREE WITH PAGE 22, LINE B35).......								135 070
(C) NON-MOVABLE EQUIPMENT:								
Building Equipment	1973	327 444		327 444	16 372		5%	16 372
Donated Group I Equip.	1973	21 600		21 600	1 080	SL	5%	1 080
Group I Equipment	1974	9 299		9 299	0		5%	465
	1975	14 733		14 733	0	SL		0
SUBTOTAL (NON-MOVABLE EQUIPMENT)-(MUST AGREE WITH PAGE 22, LINE B36).......								17 917

1. THE ONLY DEPRECIATION METHOD ACCEPTABLE IS STRAIGHT-LINE.

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NYS DEPARTMENT OF HEALTH
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SCHEDULE OF DEPRECIATION

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

BE SPECIFIC IN ITEMIZING DEPRECIABLE ITEMS. IF NECESSARY ATTACH ITEMIZED LIST. DEPRECIABLE ITEMS ARE TO BE LISTED UNDER THE PROPER HEADING. USE WHOLE NUMBERS ONLY.

DESCRIPTION OF PROPERTY	DATE OF ACQUISITION	HISTORICAL COST	LESS: SALVAGE VALUE (1)	COST TO BE DEPRECIATED	ACCUM. DEPR. TO BEGINNING OF YEAR'S OPERATION	METHOD OF COMPUTING DEPRECIATION (2)	RATE (%)	DEPRECIATION FOR THIS YEAR
(D) MOVABLE EQUIPMENT: 1. MOTOR VEHICLES.								
Automotive Equip.	1973	9 925		9 925	993	SL	10%	993
2. OTHER THAN MOTOR VEHICLES.								
roup II Equip. onated Grp.II Equip.	1973	344 952 3 090		344 952 3 090	28 393 309	SL	Var. 10%	28 393 309
roup II Equip. onated Grp.II Equip.	1974	15 039 4 522		15 039 4 522	0	SL	Var. Var.	1 412 668
roup III Equip.	1973 1974	40 478 760		40 478 760	8 024 0	SL	Var. 50%	8 025 380
roup II Equip. onated Grp.II Equip.	1975	7 689 9 473		7 689 9 473	0	SL		0

SUBTOTAL (MOVABLE EQUIPMENT)-(MUST AGREE WITH PAGE 22, LINE 837).... 40 180

1737

1. THIS COLUMN WILL BE BLANK FOR ANY ITEMS FOR WHICH THE DECLINING BALANCE METHOD IS USED.
2. DEPRECIATION METHODS ACCEPTABLE ARE (1) STRAIGHT-LINE AND (2) DECLINING BALANCE AND (3) SUM OF THE YEAR'S DIGITS.

HE-2V (2/76) 17 OF 44 1233 CHANGES IN FUND BALANCE
NYS DEPARTMENT OF HEALTH
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USE WHOLE NUMBERS ONLY

	GENERAL FUND	TEMPORY FUND	PERMANENT ENDOWMENT FUND	PLANT FUNDS
1. BALANCE AT BEGINNING OF PERIOD	268 469			
ADDITIONS:				
2. EXCESS OF REVENUE OVER EXPENDITURES*				
3. PROVISION FOR DEPRECIATION CREDITED TO GENERAL FUND				
4. GRANTS, LEGACIES AND BEQUESTS RECEIVED				
5. INCOME FROM INVESTMENTS				
6. GAIN FROM INVESTMENTS SOLD OR REDEEMED				
7. TRANSFERS FROM OTHER FUNDS				
8. OTHER ADDITIONS (SPECIFY)				
9. Donated Equipment	9 473			
10.				
11. BEGINNING BALANCE PLUS ADDITIONS	277 942			
DEDUCTIONS:				
12. EXCESS OF EXPENDITURES OVER REVENUE*	34 060			
13. PROVISION FOR DEPRECIATION TRANSFERRED FROM GENERAL FUND				
14. LOSS FROM INVESTMENTS SOLD OR REDEEMED				
15. TRANSFERS TO OTHER FUNDS				
16. PROVISION FOR DEPRECIATION CHARGED TO PLANT				
17. OTHER DEDUCTIONS (SPECIFY)				
18.				
19. TOTAL DEDUCTIONS				
20. BALANCE AT END OF PERIOD	243 882			

A. TOTAL REVENUE (PAGE 20, ITEM F) $ 3 776 826
B. TOTAL EXPENDITURES PER PROVIDER'S AUDITED STATEMENT (PAGE 37, LINE 1) 3 810 886

C. NET INCOME OR DEFICIT (LINES A MINUS B) $ (34 060)

RECORD NO. 14

ANALYSIS OF 'A' ABOVE (TOTAL REVENUE)

		NURSING HOMES		HEALTH RELATED FACILITIES
MEDICAID:				
FROM SOCIAL SERVICES	(12)	2,9,6,8,7,0,7	(12)	
FROM SOCIAL SECURITY	(20)	3,0,3,9,8,8	(20)	
FROM OTHER SOURCES	(28)		(28)	
MEDICARE	(36)		(36)	
PRIVATE PATIENTS	(44)	4,3,9,7,3,2	(44)	
ALL OTHER	(52)	6,4,3,9,9	(52)	
TAL	(60)	3,7,7,6,8,2,6	(60)	

USE WHOLE NUMBERS ONLY

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STATEMENT [illegible] REVENUE

NYS DEPARTMENT OF HEALTH
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NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

USE WHOLE NUMBERS ONLY
NEGATIVE NUMBERS MUST BE BRACKETTED ( )

RECORD NO. 15

	TOTAL REVENUE	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
	A	B	C	D
A. PATIENT REVENUE:				
1. ROOM, BOARD AND ROUTINE CARE ....(12)		3712427		
2. OTHER PATIENT REVENUE (DETAIL BELOW BY TYPE OF SERVICE):				
(a) DRUGS ....(20)				
(b) MEDICAL SUPPLIES ....(28)				
(c) PHYSICAL THERAPY ....(36)				
(d) OTHER (SPECIFY ____ ....(44)				
(e) TOTAL OTHER PATIENT REVENUE (SUM OF LINES 2(a) THROUGH 2(d)) ....(52)				
3. TOTAL PATIENT REVENUE (SUM OF LINES A1 AND A2(e)) ....(60)		3712427		
B. ALLOWANCES AND DEDUCTIONS: (IF APPLICABLE)				
1. (SPECIFY) ____ ....(68)				
2. ____ ....(76)				
3. ____ ....(84)				
4. TOTAL ALLOWANCES AND DEDUCTIONS (SUM OF LINES B1 THROUGH B3) ....(92)				
C. NET REVENUE FROM SERVICES TO PATIENTS (LINE A3 MINUS B4) ....(100)		3712427		

RECORD NO. 16

D. AUXILIARY REVENUE:				
1. RENTAL OF LIVING QUARTERS ....(12)				
2. EMPLOYEES' MEALS ....(20)				
3. LAUNDRY SERVICES TO EMPLOYEES AND OTHER ....(28)				
4. SUPPLIES SOLD TO OTHER THAN PATIENTS ....(36)				
5. GUEST AND SPECIAL NURSES' MEALS ....(44)				
6. SPECIAL NURSES' FEES ....(52)				
7. TELEPHONE INCOME FROM PATIENTS AND OTHERS ....(60)				
8. MEDICAL ABSTRACT FEES, TRANSCRIPTS, ETC. ....(68)				
9. DISCOUNTS ON PURCHASES ....(76)		434		
10. DONATED COMMODITIES ....(84)				
11. BARBER AND BEAUTY SHOPS ....(92)				
12. GIFT SHOPS ....(100)				

RECORD NO. 17

13. TELEVISION RENTALS ....(12)				
14. VALUE OF CONTRIBUTED SERVICES (RELIGIOUS) ....(20)				

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RHCF-2V (2/76)
NYS DEPARTMENT OF HEALTH
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STATEMENT OF REVENUE

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

USE WHOLE NUMBERS ONLY
NEGATIVE NUMBERS MUST BE BRACKETTED ( )

RECORD NO. 17 (CONT'D)

		TOTAL REVENUE A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY D
D. AUXILIARY REVENUE (CONT'D.):					
15. SALE OF SCRAP	(28)				
16. SALE OF ARTICLES FROM ACTIVITIES PROGRAM	(36)				
17. OTHER (SPECIFY)	(44)				
18.	(52)				
19.	(60)				
20.	(68)				
21. TOTAL AUXILIARY REVENUE (SUM OF LINES D1 THROUGH D20)	(76)		434		

RECORD NO. 18

		A	B	C	D
E. SUPPLEMENTARY REVENUE:					
1. CONTRIBUTIONS From Daughters of Sarah Jewish Home	(12)		17233		
2. INCOME FROM INVESTMENTS - GENERAL FUND	(20)		17675		
3. INCOME FROM INVESTMENTS - OTHER (SPECIFY) NYSHFA	(28)		3147		
4. " " " - Operating Escrow Fund	(36)		17275		
5. OTHER (SPECIFY) " - Mortgage Escrow Fund	(44)		8635		
6.	(52)				
7. TOTAL SUPPLEMENTARY REVENUE (SUM OF LINES E1 THROUGH E6)	(60)		63965		
F. TOTAL REVENUE (SUM OF LINES C, D21, AND E7)	(68)		3776826		

RECORD NO. 19

		A	B	C	D
G. ANALYSIS OF NET PATIENT REVENUE:					
1. MEDICAID NET REVENUE	(12)		2968707		
2. MEDICARE NET REVENUE:					
(a) PART A	(20)				
(b) PART A - FINAL SETTLEMENT	(28)				
(c) PART B	(36)				
(d) PART B - FINAL SETTLEMENT	(44)				
(e) TOTAL MEDICARE NET REVENUE (SUM OF LINES 2(a) THROUGH 2(d))	(52)				
3. ALL OTHER NET PATIENT REVENUE:					
(a) (SPECIFY) Private Patients	(60)		439732		
(b) Medicaid Patients Income	(68)		303988		
(c)	(76)				
(d)	(84)		743720		
(e) TOTAL ALL OTHER NET PATIENT REVENUE (SUM OF LINES 3(a) THROUGH 3(d))	(92)		3712427		
4. TOTAL NET PATIENT REVENUE (SUM OF LINES G1, G2(e), AND G3(e)) - (MUST AGREE WITH PAGE 19, LINE C)	(100)				

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STATEMENT OF EXPENDITURES

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

USE WHOLE NUMBERS ONLY

RECORD NO. 20

		TOTAL EXPENSES A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
SALARIES AND WAGES:					
1. OPERATOR'S SERVICES, PAID OR IMPUTED	(12)				
2. ADMINISTRATOR(S) SALARY	(20)		29588		
3. ASSISTANT ADMINISTRATOR(S)	(28)				
4. OTHER ADMINISTRATIVE (E.G. CLERICAL - SPECIFY ON PAGE 10, ITEM 3)	(36)		110936		
5. DIETARY SERVICE	(44)		224814		
6. LAUNDRY SERVICE	(52)		10168		
7. HOUSEKEEPING	(60)		40406		
8. REPAIRS AND MAINTENANCE	(68)		70883		
9. PROTECTIVE SERVICES	(76)				
10. BARBER AND BEAUTICIAN	(84)				
11. PROFESSIONAL CARE OF PATIENTS (SPECIFY ON PAGE 24, ITEM A)	(92)		1377608		
12. OTHER (SPECIFY) Bus Drivers	(100)	Non-Routine	53688		

RECORD NO. 21

		A	B	C	D
13. TOTAL SALARIES AND WAGES (SUM OF LINES A1 THROUGH A12)	(12)		1918061		
EXPENDITURES OTHER THAN SALARIES:					
ADMINISTRATIVE AND GENERAL:					
1. EMPLOYEE HEALTH AND WELFARE BENEFITS (SPECIFY ON PAGE 26, ITEM H)	(20)		173951		
2. INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT (SPECIFY ON PAGE 26, ITEM I)	(28)				
3. BAD DEBTS	(36)				
4. ACCOUNTING AND AUDITING	(44)		3500		
5. LEGAL (SPECIFY ON PAGE 26, ITEM J)	(52)		325		
INSURANCE (EXCEPT PROPERTY)					
6. MALPRACTICE	(60)				
7. GENERAL LIABILITY	(68)		16000		
8. OTHER (SPECIFY ON PAGE 26, ITEM K)	(76)				
9. OFFICE SUPPLIES	(84)		12658		
10. TELEPHONE AND TELEGRAPH	(92)		9437		
11. AMORTIZATION OF ORGANIZATIONAL EXPENSES	(100)				

RECORD. NO. [illegible]

		A	B	C	D
12. INDUSTRIAL APPRAISAL (SPECIFY PURPOSE)	(12)				
13. UNINCORPORATED BUSINESS TAX OR CORPORATE INCOME TAX	(20)				

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STATEMENT OF EXP…ITURES

RECORD NO. 22 (CONT'D.)

USE WHOLE NUMBERS ONLY

	TOTAL Expenses ~~REVENUES~~ A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
EXPENDITURES OTHER THAN SALARIES (CONT'D.)				
ADMINISTRATIVE AND GENERAL:				
14. TRAVEL AND ENTERTAINMENT (SPECIFY ON PAGE 27, ITEM L)........(28)	Non-Routine	27665		
15. OTHER (SPECIFY ON PAGE 27, ITEM M)........(36)		66582		
16. TOTAL ADMINISTRATIVE AND GENERAL (SUM OF LINES B1 THROUGH B15)........(44)		310118		
DIETARY:				
17. FOOD........		267231		
18. NON-FOOD SUPPLIES........(52)		30248		
19. DIETARY CONSULTANT........(60)				
20. OTHER (SPECIFY) ....(68)				
21. TOTAL DIETARY (SUM OF LINES B17 THROUGH B20)........(76) (84)		297479		
RECORD NO. 23				
LAUNDRY AND LINEN:				
22. SUPPLIES........(12)		958		
23. OTHER (SPECIFY) Outside Services ....(20)		65131		
24. TOTAL LAUNDRY AND LINEN (SUM OF LINES B22 AND B23).(28)		66089		
HOUSEKEEPING:				
25. SUPPLIES........(36)		25453		
26. OTHER (SPECIFY) Contract Services ....(44)		113016		
27. TOTAL HOUSEKEEPING (SUM OF LINES B25 AND B26)........(52)		138469		
MAINTENANCE AND OPERATION OF PLANT:				
28. REPAIRS AND MAINTENANCE........(60)		46819		
29. HEAT........(68)				
30. LIGHT AND POWER........(76)		165396		
31. WATER AND SEWER........(84)		4788		
32. OTHER (SPECIFY) Security Service ....(92)		25631		
33. TOTAL MAINTENANCE AND OPERATION OF PLANT (SUM OF LINES B28 THROUGH B32)........(100)		242634		
RECORD NO. 24				
PROPERTY EXPENDITURES:				
DEPRECIATION:				
34. LAND IMPROVEMENTS (SPECIFY ON PAGE 12, ITEM A)...(12)				
35. BUILDINGS AND BUILDINGS IMPROVEMENTS (SPECIFY ON PAGE 12, ITEM B)........(20)		135070		
36. NON-MOVABLE EQUIPMENT (SPECIFY ON PAGE 12, ITEM C)(28)		17917		
37. MOVABLE EQUIPMENT (SPECIFY ON PAGE 13, ITEM D)...(36)		40180		
38. AMORTIZATION OF LEASEHOLD IMPROVEMENTS				

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STATEMENT OF EXPENDITURES

USE WHOLE NUMBERS ONLY

RECORD NO. 24 CONT'D.

B. EXPENDITURES OTHER THAN SALARIES (CONT'D.):
PROPERTY EXPENDITURES:

		TOTAL Expenses ~~REVENUE~~ A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
	INTEREST:				
39.	BUILDINGS, LAND IMPROVEMENTS, AND NON-MOVABLE EQUIPMENT (SPECIFY ON PAGE 28, ITEM N)........(52)		516597		
40.	MOVABLE EQUIPMENT (SPECIFY ON PAGE 28, ITEM O)...(60)				
41.	INSURANCE ON PROPERTY............(68)				
42.	REAL ESTATE TAXES............(76)				
43.	OCCUPANCY TAX............(84)				

RECORD NO. 25

	RENT:				
44.	LAND............(12)				
45.	BUILDINGS AND NON MOVABLE EQUIPMENT............(20)				
46.	MOVABLE EQUIPMENT - MOTOR VEHICLES............(28)				
47.	MOVABLE EQUIPMENT - ALL OTHER............(36)				
48.	AMORTIZATION OF MORTGAGE EXPENSES............(44)				
49.	OTHER (SPECIFY) ________...(52)				
50.	TOTAL PROPERTY EXPENDITURES (SUM OF LINES B34 THROUGH B49)............(60)		709764		

RECORD NO. 26

	PROFESSIONAL CARE OF PATIENTS:				
51.	PRESCRIPTION DRUGS............(12)		12151		
52.	MEDICINE CABINET DRUGS............(20)		24303		
53.	MEDICAL SUPPLIES............(28)		28055		
54.	LABORATORY............(36)		11546		
55.	X-RAY............(44)				
56.	MEDICAL RECORDS............(52)				
57.	AMBULANCE............(60)				
58.	OXYGEN............(68)		662		
59.	MEDICAL AND OTHER PROFESSIONAL FEES (SPECIFY ON PAGE 28, ITEM P)............(76)		39981		
60.	OTHER (SPECIFY) Psychiatric Therapy Supplies ...(84)	Non-Routine	11574		
61.	TOTAL PROFESSIONAL CARE OF PATIENTS (SUM OF LINES B51 THROUGH B60)............(92)		128272		
62.	TOTAL EXPENDITURES OTHER THAN SALARIES (SUM OF LINES B16, B21, B24, B27, B33, B50 AND B61)............(100)		1892825		

RECORD NO. 27

63.	TOTAL EXPENDITURES (SUM OF LINES A13 AND B62)......(12)		3610886		

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SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

USE WHOLE NUMBERS ONLY

RECORD NO. 27 (CONT'D)

		TOTAL Expenses ~~REVENUE~~	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY:
		A	B	C	D
A. PROFESSIONAL CARE OF PATIENTS:					
1. NURSING SERVICE:					
(a) DIRECTOR OF NURSING	(20)		18787		
(b) REGISTERED NURSES	(28)		326785		
(c) LICENSED PRACTICAL NURSES	(36)		112905		
(d) AIDES AND ATTENDANTS	(44)		670351		
2. OCCUPATIONAL THERAPY (SPECIFY ON PAGE 24, ITEM B)	(52)				
3. ACTIVITIES PROGRAM (SPECIFY ON PAGE 24, ITEM C)	(60)		25312		
4. PHYSICAL THERAPY (SPECIFY ON PAGE 25, ITEM D)	(68)	Non-Routine	42981		
5. SPEECH PATHOLOGY (SPECIFY ON PAGE 25, ITEM E)	(76)				
6. SOCIAL SERVICE WORKERS	(84)		36454		
7. PHYSICIANS (SPECIFY ON PAGE 25, ITEM F)	(92)	Non-Routine	70104		
8. AUDIOLOGY (SPECIFY ON PAGE 25, ITEM G)	(100)				

RECORD NO. 28

		A	B	C	D
9. PODIATRISTS	(12)				
10. DENTISTS	(20)				
11. LABORATORY TECHNICIANS	(28)				
12. RADIOLOGIST/RADIOLOGY TECHNICIANS	(36)				
13. MEDICAL RECORDS PERSONNEL	(44)				
14. PHARMACISTS	(52)		28735		
15. OTHER MEDICAL TECHNICIANS	(60)				
16. OTHER (SPECIFY) Psychiatric Therapy Aides	(68)	Non-Routine	45194		
17. TOTAL PROFESSIONAL CARE OF PATIENTS (MUST AGREE WITH PAGE 21, LINE A11)	(76)		1377608		
B. OCCUPATIONAL THERAPY:					
1. PATIENT OCCUPATIONAL THERAPISTS	(84)				
2. CERTIFIED THERAPIST ASSISTANTS	(92)				
3. AIDES	(100)				

RECORD NO. 29

		A	B	C	D
4. OTHER (SPECIFY)	(12)				
5. TOTAL OCCUPATIONAL THERAPY (MUST AGREE WITH PAGE 24, LINE A2)	(20)				
C. ACTIVITIES PROGRAM:					
1. QUALIFIED ACTIVITIES DIRECTOR	(28)		11974		
2. ACTING ACTIVITIES DIRECTOR	(36)				
3. ACTIVITIES AIDES	(44)		13338		
4. QUALIFIED ACTIVITIES PROGRAM CONSULTANTS	(52)				

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USE WHOLE NUMBERS ONLY

RECORD NO. 29 (CONT'D.)

	TOTAL Expenses ~~REVENUE~~	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY
	A	B	C	D
C. ACTIVITIES PROGRAM:				
5. OTHER (SPECIFY) ...(60)				
6. TOTAL ACTIVITIES PROGRAM (MUST AGREE WITH PAGE 24, LINE A3)...(68)		25312		
D. PHYSICAL THERAPY:				
1. PATIENT PHYSICAL THERAPISTS ...(76)		16895		
2. CERTIFIED THERAPIST ASSISTANTS...(84)				
3. AIDES ...(92)		26086		
4. OTHER (SPECIFY) ...(100)				

RECORD NO. 30

	A	B	C	D
5. TOTAL PHYSICAL THERAPY (MUST AGREE WITH PAGE 24, LINE A4)...(12)		42981		
E. SPEECH PATHOLOGY:				
1. SPEECH PATHOLOGISTS...(20)				
2. ASSISTANT SPEECH PATHOLOGISTS...(28)				
3. AIDES...(36)				
4. OTHER (SPECIFY) ...(44)				
5. TOTAL SPEECH PATHOLOGY (MUST AGREE WITH PAGE 24, LINE A5)...(52)				
F. PHYSICIANS:				
1. MEDICAL DIRECTOR...(60)		39357		
2. UTILIZATION REVIEW...(68)				
3. PATIENT CARE...(76)				
4. OTHER (SPECIFY) Attending Physician ...(84)		30747		
5. TOTAL PHYSICIANS (MUST AGREE WITH PAGE 24, LINE A7)(92)		70104		
G. AUDIOLOGY:				
1. AUDIOLOGISTS...(100)				

RECORD NO. 31

	A	B	C	D
2. ASSISTANT AUDIOLOGISTS...(12)				
3. AIDES...(20)				
4. OTHER (SPECIFY) ...(28)				
5. TOTAL AUDIOLOGY (MUST AGREE WITH PAGE 24, LINE A8)..(36)				

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SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

USE WHOLE NUMBERS ONLY

RECORD NO. 31 (CONT'D.)

	TOTAL Expenses ~~REVENUE~~ A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
H. EMPLOYEE HEALTH AND WELFARE BENEFITS:				
1. WORKMEN'S COMPENSATION.....(44)		17360		
2. DISABILITY INSURANCE.....(52)		10126		
3. UNEMPLOYMENT INSURANCE.....(60)		13665		
4. SOCIAL SECURITY (F.I.C.A.).....(68)		111210		
5. HEALTH INSURANCE.....(76)		10203		
6. LIFE INSURANCE.....(84)		4836		
7. PENSIONS.....(92)		4567		
8. UNIFORM ALLOWANCE.....(100)				
RECORD NO. 32				
9. OTHER (SPECIFY) Physicals.....(12)		1984		
10. TOTAL EMPLOYEE HEALTH AND WELFARE BENEFITS (MUST AGREE WITH PAGE 21, LINE B1).....(20)		173951		
I. INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT) (IDENTIFY LENDER AND RATE OF INTEREST):				
1. (SPECIFY)				
2.				
3.				
4. TOTAL INTEREST (EXCEPT RELATED TO REAL PROPERTY AND EQUIPMENT) - (MUST AGREE WITH PAGE 21, LINE B2).....				
J. LEGAL:				174
1. ESTABLISHMENT.....(28)				
2. LITIGATION - AGAINST STATE.....(36)				
3. LITIGATION - AGAINST OTHER THAN STATE.....(44)				
4. OTHER (SPECIFY) Retainer Fee.....(52)		325		
5. TOTAL LEGAL (MUST AGREE WITH PAGE 21, LINE B5).....(60)		325		
K. OTHER INSURANCE (EXCEPT PROPERTY):				
1. UMBRELLA (BLANKET COVERAGE).....				
2. AUTOMOBILE.....				
3. OTHER (SPECIFY).....				
4. TOTAL OTHER INSURANCE (EXCEPT PROPERTY) - (MUST AGREE WITH PAGE 21, LINE B8).....				

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USE WHOLE NUMBERS ONLY

RECORD NO. 32 (CONT'D.)

	TOTAL Expenses ~~REVENUE~~ A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIF D
L. TRAVEL AND ENTERTAINMENT:				
1. PATIENT TRAVEL AND ENTERTAINMENT........(68)				
2. CHRISTMAS PARTIES AND GIFTS - EMPLOYEES........(76)				
3. CHRISTMAS PARTIES AND GIFTS - PATIENTS........(84)				
4. AUTOMOBILE EXPENSES........(92)				
5. EMPLOYEE TRAVEL........(100)		6		
RECORD NO. 33				
6. CONVENTIONS........(12)				
7. CONTINUING EDUCATION........(20)				
8. OTHER (SPECIFY)........(28)				
9. Gas,Oil,etc. For Buses to Transport Employees...(36)		13678		
10. Rental Cost for Lease on Buses...(44)		13981		
11. TOTAL TRAVEL AND ENTERTAINMENT (MUST AGREE WITH PAGE 22, LINE B14)........(52)		27665		
M. OTHER ADMINISTRATIVE AND GENERAL:				
1. ADVERTISING (HELP WANTED)........(60)		3207		
2. ADVERTISING (TELEPHONE DIRECTORY)........(68)				
3. OTHER ADVERTISING (SPECIFY)...(76)				
4. CONTRIBUTIONS........(84)				
5. MEDICAL RECORDS........(92)				
6. CHAPLAIN AND OTHER RELIGIOUS........(100)				
RECORD NO. 34				
7. BARBER AND BEAUTY SUPPLIES........(12)				
8. POSTAGE........(20)		3876		
9. DUES AND MEMBERSHIP FEES:........(28)				
(a) NURSING HOME ASSOCIATION (REGULAR)........(36)		1650		
(b) NURSING HOME ASSOCIATION (SPECIAL ASSESSMENTS)(44)				
(c) OTHER (SPECIFY) N.Y.S.H.F.A. Fee...(52)		28788		
(d) ...(60)				
(e) ...(68)				
10. OTHER (SPECIFY) Publications & Subscriptions...(76)		1779		
11. Machine Rentals & Service Contracts...(84)		10049		
12. Non-Reimbursable Expenses...(92)		17233		
13. TOTAL OTHER ADMINISTRATIVE AND GENERAL (MUST AGREE WITH PAGE 22, LINE B15)........(100)		66582		

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28( )44 SUPPLEMENTAL SCHEDULE TO STATEMENT OF EXPENDITURES

	TOTAL Expenses ~~REVENUE~~ A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
N. INTEREST - BUILDINGS, LAND IMPROVEMENTS AND NON-MOVABLE EQUIPMENT (IDENTIFY LENDER AND RATE OF INTEREST):				
1. FIRST MORTGAGE..............................				
2. SECOND MORTGAGE..............................				
3. THIRD MORTGAGE..............................				
4. FOURTH MORTGAGE..............................				
5. OTHER LOANS (SPECIFY)_______...				
6. N.Y.S. Housing Finance Agency Bonds...		387 605		
7. N.Y.S.H.F.A. Bond Anticipation Notes...		128 992		
8. TOTAL INTEREST - BUILDINGS, LAND IMPROVEMENTS, AND NON-MOVABLE EQUIPMENT (MUST AGREE WITH PAGE 23, LINE B39)..............		516 597		
O. INTEREST - MOVABLE EQUIPMENT (IDENTIFY LENDER AND RATE OF INTEREST):				
1. MOTOR VEHICLES (SPECIFY)_______...				
2. _______...				
3. _______...				
4. OTHER MOVABLE EQUIPMENT (SPECIFY)_______ _______...				
5. _______...				
6. _______...				
7. TOTAL INTEREST - MOVABLE EQUIPMENT (MUST AGREE WITH PAGE 23, LINE B40)..............				

RECORD NO. 35

P. MEDICAL AND OTHER PROFESSIONAL FEES:				
1. PHYSICIANS (SPECIFY ON PAGE 29, ITEM O)...........(12)	Non-Routine	8 3 0 0		
2. OCCUPATIONAL THERAPY (SPECIFY ON PAGE 29, ITEM R).(20)				
3. ACTIVITIES PROGRAM..............................(28)		1 4 7 0		
4. PHYSICAL THERAPY (SPECIFY ON PAGE 29, ITEM S).....(36)				
5. SPEECH PATHOLOGY (SPECIFY ON PAGE 29, ITEM T).....(44)	Non-Routine	6 4 8 0		
6. PODIATRY..............................(52)	Non-Routine	1 0 1 3 0		
7. DENTAL..............................(60)				
8. SPECIAL DUTY NURSES..............................(68)				
9. SOCIAL SERVICE..............................(76)				
10. PHARMACY..............................(84)	Non-Routine	1 0 1 5 7		
11. AUDIOLOGY (SPECIFY ON PAGE 30, ITEM U)............(92)				
12. LABORATORY TECHNICIANS..............................(100)				

1273

[illegible]
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312 NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

SCHEDULE TO STATEMENT OF EXPENDITURES

USE WHOLE NUMBERS ONLY

RECORD NO. 36

	TOTAL Expenses ~~NURSING~~ A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
P. MEDICAL AND OTHER PROFESSIONAL FEES (CONT'D.)				
13. X-RAY TECHNICIANS/RADIOLOGISTS.....(12)				
14. MEDICAL RECORDS PERSONNEL.....(20)		80		
15. OTHER MEDICAL TECHNICIANS.....(28)				
16. OTHER (SPECIFY) Optometry.....(36)	Non-Routine	3364		
17. TOTAL MEDICAL AND OTHER PROFESSIONAL FEES (MUST AGREE WITH PAGE 23, LINE B59).....(44)		39981		
Q. PHYSICIANS:				
1. MEDICAL DIRECTOR.....(52)				
2. UTILIZATION REVIEW.....(60)				
3. PATIENT CARE.....(68)				
4. OTHER (SPECIFY) Psychiatrist.....(76)		8300		
5. TOTAL PHYSICIANS (MUST AGREE WITH PAGE 28, LINE P1) (84)		8300		
OCCUPATIONAL THERAPY:				
1. PATIENT OCCUPATIONAL THERAPISTS.....(92)				
2. CERTIFIED THERAPIST ASSISTANTS.....(100)				

RECORD NO. 37

	A	B	C	D
3. AIDES.....(12)				
4. OTHER (SPECIFY).....(20)				
5. TOTAL OCCUPATIONAL THERAPY (MUST AGREE WITH PAGE 28, LINE P2).....(28)				
PHYSICAL THERAPY:				
1. PATIENT PHYSICAL THERAPISTS.....(36)				
2. CERTIFIED THERAPIST ASSISTANTS.....(44)				
3. AIDES.....(52)				
4. OTHER(SPECIFY).....(60)				
5. TOTAL PHYSICAL THERAPY (MUST AGREE WITH PAGE 28, LINE P4).....(68)				
SPEECH PATHOLOGY:				
1. SPEECH PATHOLOGISTS.....(76)		6480		
2. ASSISTANT SPEECH PATHOLOGISTS.....(84)				
3. AIDES.....(92)				
4. OTHER (SPECIFY).....(100)				

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NYS DEPARTMENT OF HEALTH
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SUPP… SCHEDULE TO STATEMENT ○ OF EXPENDITURES

USE WHOLE NUMBERS ONLY

RECORD NO. 28

		TOTAL Expenses A	NURSING HOME B	HEALTH RELATED FACILITY C	OTHER (SPECIFY) D
SPEECH PATHOLOGY: (CONT'D.)					
5. TOTAL SPEECH PATHOLOGY (MUST AGREE WITH PAGE 28, LINE P5)	(12)		6480		
AUDIOLOGY:					
1. AUDIOLOGISTS	(20)				
2. ASSISTANT AUDIOLOGISTS	(28)				
3. AIDES	(36)				
4. OTHER (SPECIFY) ______	(44)				
5. TOTAL AUDIOLOGY (MUST AGREE WITH PAGE 28, LINE P11)	(52)				

V. USE THESE LINES FOR DETAILING ANY LINE ITEM ON PAGES 21 THROUGH 30 FOR WHICH ADDITIONAL SPACE IS NECESSARY. (PLEASE CROSS REFERENCE):

1245

1246

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312 NAME OF FACILITY Daughters of Sarah Nursing Home Co.

RECORD NO. 39

	TOTAL ~~EXPENSES~~	NURSING HOME	HEALTH RELATED FACILITY	OTHER (SPECIFY)
	A	B	C	D
A. SQUARE FOOTAGE				
1. TOTAL FACILITY GROSS............(12)		126000		
2. TOTAL FACILITY GROSS CURRENTLY SUBJECT TO HOUSEKEEPING.........(19)		126000		
3. TOTAL FACILITY GROSS CURRENTLY SUBJECT TO MAINTENANCE/HEATING..(26)		126000		
4. TOTAL NUMBER OF BUILDINGS INCL. IN ITEM 3 ABOVE................(33)		1		
5. TOTAL NUMBER OF PATIENT FLOORS*.........................(35)		1		
B. ANNUAL NUMBER OF PATIENT MEALS...(37)		73000		
C. ANNUAL NUMBER OF EMPLOYEE AND GUEST MEALS.................(44)		72000		
D. ANNUAL POUNDS LAUNDRY & LINEN....(51)		400000		
E. ANNUAL NUMBER OF PHARMACY PRESCRIPTIONS FILLED............(58) (INCLUDE ONLY ITEMS THAT REQUIRE A PRESCRIPTION BY LAW IN ORDER TO BE DISPENSED.)				
F. ANNUAL NUMBER OF LABORATORY TESTS PROVIDED.......................(65)		1257		
G. ANNUAL NUMBER OF RADIOLOGY FILMS [illegible]OVIDED.......................(72)		25		
H. MAJOR TYPE OF HEAT..............(79)				

OIL #2 ☐ 1 #4 ☐ 2 #6 ☐ 3 GAS ☐ 4 ELECTRIC ☒ 5 PURCHASED STEAM ☐ 6

OTE; THE ABOVE STATISTICS SHOULD BE PROVIDED FOR ANY OF THE ABOVE SERVICES FOR WHICH COSTS ARE INCLUDED IN THE FACILITY'S STATEMENT OF EXPENSE.

* PATIENT FLOORS REFERS TO FLOORS WHERE PATIENTS CURRENTLY RESIDE OR FREQUENTLY ENGAGE IN ACTIVITIES (RECREATION, EATING, THERAPY, ETC.). IF MORE THAN ONE BUILDING, ADD ALL FLOORS (E.G.), IF TWO FLOORS IN BUILDING A AND 3 FLOORS IN BUILDING B, THE CORRECT RESPONSE WOULD BE 2 + 3 = 5 FLOORS.

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NYS DEPARTMENT OF HEALTH
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SCHEDULE OF STATISTICAL DATA

RECORD NO. 40

I. SUBMIT THE NUMBER OF PATIENTS ACTIVELY (PRIMARILY ON A WEEKLY BASIS) RECEIVING THE FOLLOWING SERVICES AS OF THE LAST WEEK OF THE REPORT PERIOD:

	TOTAL ~~EXPENSES~~ A	NURSING HOME B	H.R.F. C	OTHER (SPECIFY) D
1. PHYSICAL THERAPY..........................(12)		66		
2. SPEECH PATHOLOGY..........................(16)		10		
3. OCCUPATIONAL THERAPY......................(20)				
4. INHALATION THERAPY........................(24)				
5. RADIATION THERAPY.........................(28)				
6. ACTIVITIES/RECREATIONAL THERAPY...........(32)		152		
7. SOCIAL SERVICE............................(36)		38		

J. SUBMIT THE NUMBER OF VOLUNTEER AND (UNPAID) STUDENT HOURS GENERALLY PROVIDED IN A TYPICAL FOUR WEEK PERIOD, AS FOLLOWS:

	A	B	C	D
1. ADMINISTRATIVE HOURS......................(40)		28		
2. CLERICAL HOURS............................(45)		123		
3. PHYSICIANS HOURS..........................(50)				
4. NURSING HOURS (RN ONLY)...................(55)				
5. SOCIAL SERVICE HOURS......................(60)		696		
6. PHYSICAL THERAPY HOURS....................(65)		35		
7. OCCUPATIONAL THERAPY HOURS................(70)				
8. SPEECH PATHOLOGY HOURS....................(75)		47		
9. RECREATIONAL THERAPY HOURS................(80)		550		
10. OTHER (SPECIFY)..........................(85)				
11. Gift Shop...(90)		145		
12. ...(95)				
13. ...(100)				
14. ...(105)				

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NYS DEPARTMENT OF HEALTH
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AVERAGE NUMBER OF FULL-TIME
PERSONNEL

NAME OF FACILITY Daughters of Sarah Nursing H
Co.,

RECORD NO. 41

	TOTAL HOURS WORKED INCLUDING OVERTIME AND VACATIONS		STANDARD HRS. IN WORK WEEK FOR ONE INDIVIDUAL		FULL-TIME EQUIVALENT PERSONNEL T ONE DECIM	
	N.H.	H.R.F.	N.H.	H.R.F	N.H.	H.R
1. OPERATORS AND OWNERS..............(12)						
2. ADMINISTRATOR..................(22)	1950		37.5		1.	
3. ASSISTANT ADMINISTRATOR..........(32)						
4. OTHER ADMINISTRATIVE............(42)	20799		37.5		10.7	
5. DIETARY SERVICE:						
(a) DIETICIAN AND TECHNICIANS...(52)	1950		37.5		1.	
(b) OTHER DIETARY SERVICE.......(62)	70312		37.5		36.1	
6. LAUNDRY SERVICE...Contract.......(72)						
7. HOUSEKEEPING....Contract.........(82)						
8. REPAIRS AND MAINTENANCE..........(92)	29681		37.5		15.2	
9. PROTECTIVE SERVICES..Contract....(102)						

RECORD NO. 42

0. BARBER AND BEAUTICIAN............(12)						
1. NURSING:						
(a) DIRECTOR OF NURSING.........(22)	1950		37.5		1.	
(b) REGISTERED NURSES - ADMINISTRATIVE.............(32)						
(c) REGISTERED NURSES - SUPERVISORY..............(42)	5850		37.5		3.	
(d) REGISTERED NURSES - HEAD NURSES..................(52)	9750		37.5		5.	
(e) REGISTERED NURSES - STAFF NURSES..................(62)	48193		37.5		24.7	
(f) LICENSED PRACTICAL NURSES - ADMINISTRATIVE............(72)						
(g) LICENSED PRACTICAL NURSES - SUPERVISORY..............(82)						
(h) LICENSED PRACTICAL NURSES - HEAD NURSES.............(92)						
(i) LICENSED PRACTICAL NURSES - STAFF NURSES.............(102)	27418		37.5		14.1	

RECORD NO. 43

(j) AIDES AND ATTENDANTS.......(12)	207433		37.5		106.4	
(k) WARD CLERKS................(22)	3900		37.5		2.	
(l) NURSING OFFICE SECRETARIAL HELP.....................(32)	3900		37.5		2.	
2. OCCUPATIONAL THERAPY;						
(a) PATIENT OCCUPATIONAL THERAPISTS.................(42)						
(b) CERTIFIED THERAPIST ASSISTANTS..................(52)						
(c) AIDES..-Psychiatric.........(62)	13279		37.5		6.8	
3. ACTIVITIES PROGRAM:						
(a) ACTIVITIES DIRECTORS.......(72)	1950		37.5		1.	
(b) AIDES......................(82)	3900		37.5		2.	
(c) QUALIFIED ACTIVITIES PROGRAM CONSULTANTS........(92)						

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312 NAME OF FACILITY Daughters of Sarah Nursing
Co.,

AVERAGE NUMBER OF FULL-TIME PERSONNEL

RECORD NO. 43 (CONT'D.)

		TOTAL HOURS WORKED INCLUDING OVERTIME AND VACATIONS		STANDARD HRS IN WORK WEEK FOR ONE INDIVIDUAL		FULL-TIME EQUIVALEN PERSONNEL ONE DECIM	
		N.H.	H.R.F.	N.H.	H.R.F.	N.H.	H.R
14. PHYSICAL THERAPY:							
(a) PATIENT PHYSICAL THERAPISTS.	(102)	1950		37.5		1.	
RECORD NO. 44							
(b) CERTIFIED THERAPIST ASSISTANTS	(12)	7800		37.5		4.	
(c) AIDES	(22)						
15. SOCIAL SERVICE:							
(a) MEDICAL SOCIAL WORKERS	(32)	3900		37.5		2.	
(b) MEDICAL SOCIAL WORKER ASSISTANTS & AIDES	(42)						
16. PHYSICIANS:							
(a) PHYSICIANS - STAFF	(52)	1950		37.5		1.	
(b) PHYSICIANS - MEDICAL DIRECTOR	(62)	1950		37.5		1.	
(c) PHYSICIANS - UTILIZATION REVIEW	(72)						
17. PHARMACY	(82)	1450				.7	
18. UTILIZATION REVIEW - OTHER	(92)						
19. SPEECH PATHOLOGY:							
(a) SPEECH PATHOLOGISTS	(102)	324				.2	
RECORD NO. 45							
(b) ASSISTANT SPEECH PATHOLOGISTS	(12)						
(c) AIDES	(22)						
20. AUDIOLOGY:							
(a) AUDIOLOGISTS	(32)						
(b) ASSISTANT AUDIOLOGISTS	(42)						
(c) AIDES	(52)						
21. DENTISTS	(62)						
22. PODIATRISTS	(72)	507				.3	
23. RADIOLOGY:							
(a) RADIOLOGISTS	(82)						
(b) TECHNICIANS	(92)						
24. LABORATORY:							
(a) PATHOLOGISTS	(102)						
RECORD NO. 46							
(b) TECHNICIANS	(12)						
25. MEDICAL RECORDS	(22)						
26. OTHER PROFESSIONAL AND TECHNICAL PERSONNEL	(32)						
27. OTHER (SPECIFY)	(42)						
28. Optometrist	(52)	168				.1	
29. Psychiatrist	(62)	208				.1	
30.	(72)						
31.	(82)						
32. TOTAL (SUM OF LINES 1 THROUGH 31)	(92)					242.4	

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312

SCHEDULE OF STATISTICAL DATA
NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

NUMBER OF PEOPLE EMPLOYED BY FACILITY DURING LAS
WEEK OF REPORT PERIOD
RECORD NO. 47

	NURSING HOME		HEALTH RELATED FACI	
	FULL-TIME	PART-TIME	FULL-TIME	PART-
1. ADMINISTRATOR AND ASSISTANTS.....(12)	1			
2. PHYSICIANS..........................(18)	2			
3. DENTISTS............................(24)				
4. REGISTERED NURSES..................(30)	30	3		
5. LICENSED PRACTICAL OR VOCATIONAL NURSES..........................(36)	11	2		
6. NURSING AIDES, ORDERLIES & ATTENDANTS......................(42)	111	6		
7. PHARMACISTS, LICENSED.............(48)		2		
8. DIETICIANS AND DIETETIC TECHNICIANS......................(54)	1			
9. OCCUPATIONAL THERAPISTS..........(60)				
10. OCCUPATIONAL THERAPY ASSISTANT & AIDES...........................(66)	8			
11. PHYSICAL THERAPISTS..............(72)	1			
12. PHYSICAL THERAPY ASSISTANT & AIDES...........................(78)	4			
13. RECREATIONAL THERAPISTS..........(84)	3			
14. MEDICAL SOCIAL WORKERS...........(90)	2			
15. ALL OTHER HEALTH PROFESSIONAL TECHNICAL PERSONNEL.............(96)	6			
16. ALL NON-HEALTH PROFESSIONAL AND NON-TECHNICAL PERSONNEL.........(102)	70	32		

RECORD NO. 48

17. TOTAL............................(12)	295	45		

OTE: NUMBER OF EMPLOYEES MUST BE CONSISTENT WITH SALARY EXPENSE REPORT ON PAGE 21, ITEM A.

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NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312

36 OF 44

SUPPLEMENTAL SCHEDULE TO
STATEMENT OF EXPENDITURES
NAME OF FACILITY Daughters of Sarah Nursing Home Co
Inc.

A. CHECK BELOW THE SERVICES WHICH ARE PROVIDED UNDER CONTRACT.

RECORD NO. 48 (CONT'D)

					INDICATE PAGE & LINE	AMOUNT	
1. OCCUPATIONAL THERAPY........	YES	☐	NO	☐			(13
2. ACTIVITIES PROGRAM..........	YES	☐	NO	☐			(25
3. DIETARY......................	YES	☐	NO	☐			(32
4. LAUNDRY......................	YES	☒	NO	☐	P. 22, L. 23	65131	(39
5. PROTECTIVE SERVICES..........	YES	☒	NO	☐	P. 22, L. 32	25631	(46
6. HOUSEKEEPING. Terminated 10/75	YES	☒	NO	☐	P. 22, L. 26	113016	(53
7. MAINTENANCE SERVICE..........	YES	☐	NO	☐			(60
8. OTHER (SPECIFY)__________...	YES	☐	NO	☐			(67
9. PHYSICAL THERAPY.............	YES	☐	NO	☐			(74

B. PROVIDE THE FOLLOWING FOR THE SERVICES CHECKED ABOVE AS BEING SUPPLIED BY CONTRACT:

	AMOUNT
1. DIETARY CONSULTANT CONTRACT..............................	
2. DIETARY CONTRACT...	
3. LAUNDRY CONTRACT...	Cost Reimburse.
(a) PATIENTS PERSONAL LAUNDRY................................	
(b) PATIENTS PERSONAL DRY CLEANING...........................	
(c) FACILITY LAUNDRY SERVICE.................................	
(d) LINEN PURCHASES..	
(e) SUPPLIES...	

C. LIST NAMES AND ADDRESSES OF FIRMS PROVIDING CONTRACT(S). CHECK AND IDENTIFY IF RELATED TO OPERATORS OF THE FACILITY BY FAMILY, MARRIAGE, OR OTHER BUSINESS RELATIONSHIP.

	NAME	ADDRESS	YES	NO	IDENTIFY RELATIONSHIP
1.	Service Linen Supply, Inc.	245 Green St. Schenectady, N. Y. 12305		X	
2.	Allsafe Security, Inc.	10 Colvin Ave. Albany, N. Y. 12206		X	
3.	Janitronics, Inc.	Executive Park Drive Stuyvesant Plaza Albany, N. Y. 12203		X	Contract terminated October 1975
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					

HE-2V (2/76)
NYS DEPARTMENT OF HEALTH
OPERATING CERTIFICATE NO. 0101312

RECONCILIATION OF TOTAL EXPENDITURES ON THE AUDITED FINANCIAL STATEMENT TO THE TOTAL EXPENDITURES ON THE STATEMENT OF EXPENDITURES, PAGE 23, LINE 863

NAME OF FACILITY Daughters of Sarah Nursing Home Co., Inc.

1. TOTAL EXPENDITURES PER PROVIDER'S AUDITED STATEMENT.................... $3 763 720

ADDITIONS:

2. VALUE OF SERVICE RENDERED BY OPERATOR(S)........... $

OTHER (SPECIFY):

3. Interest Income offset against Interest Expense 46 732
4. Purchase discounts offset against expenses 434
5. ....
6. ....
7. ....
8. ....
9. TOTAL ADDITIONS (LINES 2 THROUGH 8)................................ $47 166
10. TOTAL EXPENDITURES PER PROVIDER'S AUDITED REPORT PLUS ADDITIONS (LINE 1 PLUS LINE 9)........................ $3 810 886

DEDUCTIONS:

11. LIFE INSURANCE PREMIUMS ON LIVES OF OPERATOR(S).... $

OTHER (SPECIFY):

12. ....
13. ....
14. ....
15. ....
16. ....
17. ....
18. TOTAL DEDUCTIONS (LINES 11 THROUGH 17).............................. $
19. (LINE 10 MINUS LINE 18) - (AMOUNT MUST AGREE WITH TOTAL EXPENDITURES, PAGE 23, LINE 863).................... $3 810 886

1253

Plaintiffs' Exhibit 13

COVER SHEET FOR
DAUGHTERS OF SARAH NURSING HOME CO., INC.
THE OPERATION PERIOD FINANCIAL STATEMENTS
FOR THE PERIOD FROM JANUARY 1, 1976 TO SEPTEMBER 30, 1976

TO THE
COMMISSIONER OF HEALTH
OF THE
STATE OF NEW YORK

Our Fiscal Year Ends on December 31, 1976
(date)

LIST OF BOARD OF DIRECTORS AND OFFICERS AS OF SEPTEMBER 30, 1976

Daughters of Sarah Nursing Home Co., Inc. is a non-profit voluntary nursing home company organized under the provisions of Article 28-A of the New York State Public Health Law and the Not For Profit Corporations Law.

ADDRESS OF NURSING HOME COMPANY: Washington Avenue at Rapp Road
Albany, New York 12203

There were 15 members of the Board of Directors at September 30, 1976.

NAME	DATE TERM EXPIRES
Marvin Freedman	May 1977
Gilbert Baker	May 1979
A. Abba Koblenz	May 1979
Marvin Berman	May 1977
Morris Massry	May 1979
Irving Myers	May 1977
Edward Larner	May 1977
Robert Hoffman	May 1977
Joyce Bookstein	May 1978
Sanford Sheber	May 1978
Albert Abrams	May 1978
Lester Kommit	May 1978
Judith Jacobs	May 1978
Seymour T. Pearlman	May 1979
Dr. Walter Gross	May 1979

OFFICERS

President	Morris Massry	May 1977
Vice-President	A. Abba Koblenz	May 1977
Secretary	Joyce Bookstein	May 1977
Treasurer	Sanford Sheber	May 1977

DAUGHTERS OF SARAH NURSING HOME CO., INC.
BALANCE SHEET
SEPTEMBER 30, 1976

ASSETS

Current Assets:			
Cash (Unrestricted)		$ 158,878	
Accounts Receivable		393,302	
Other Receivables		35,330	
Inventories - at cost		65,755	
Prepaid Expenses		35,472	
Mortgage Repayment Escrow Fund:			
Cash - Restricted	$ 8,288		
Investments-at cost-Restricted	265,382	273,670	
Total Current Assets			$ 962,407
Restricted Funds:			
Operating Escrow Fund:			
Cash		$ 215,407	
Investments - at cost		200,000	$ 415,407
Fixed Assets:			
Land	$ 130,000		
Building	5,799,762		
Building Equipment	326,694		
Capitalized Other Development Costs	967,331		
Group I Equipment	51,074		
Group 2 Equipment	397,806		
Group 3 Equipment	41,238	$7,713,905	
Less Accumulated Depreciation		529,570	$7,184,335
TOTAL ASSETS			$8,562,149

LIABILITIES AND EQUITY

Current Liabilities:		
Accounts Payable	$ 48,748	
Accrued Wages	42,883	
Other Liabilities	17,777	
Accrued Interest Payable on Mortgage	227,794	
Current Installments of Mortgage Payable	45,000	
Total Current Liabilities		$ 382,202
Long Term Debt:		
Mortgage Payable:		
New York State Housing Finance Agency	$8,025,000	
Less: Current Installments of Mortgage Payable	45,000	
Total Long Term Debt		$7,980,000
Equity:		
Equity Contributions	$ 296,308	
Initial Occupancy and Related Expenses	(60,669)	
Change in Equity after the Development Period	(35,692)	
Total Equity		$ 199,947
TOTAL LIABILITIES AND EQUITY		$8,562,149

DAUGHTERS OF SARAH NURSING HOME COMPANY, INC.

STATEMENT OF INCOME AND EXPENSES

FOR THE Nine MONTHS ENDED SEPTEMBER 30, 1976

Income from Patients		$2,813,199
Operating Expenses		
Professional care of patients	$1,149,002	
Administrative	132,061	
Service departments	686,697	
Nondepartmental	889,375	
Total Operating Expenses		$2,857,135
Net Operating Loss		$ (43,936)

DAUGHTERS OF SARAH NURSING HOME COMPANY, INC.

SCHEDULE OF EXPENSES

FOR THE Nine MONTHS ENDED SEPTEMBER 30, 1976

	Personal Services	Supplies and Expenses	Total
Professional Care of Patients:			
Medical	$ 53,107	$ 3,437	$ 56,544
Nursing	844,681	60,143	904,824
Physical Therapy	34,906	1,578	36,484
Occupational Therapy	33,867	280	34,147
Recreational Therapy	20,854	10,699	31,553
Social Services	33,059	-	33,059
Medical Records	21,859	-	21,859
Medical and Paramedical Fees	30,532	-	30,532
TOTAL	$1,072,865	$ 76,137	$1,149,002
Administrative:			
Administration	$ 46,938	$ 3,160	$ 50,098
Business Office	57,977	19,368	77,345
Volunteer Services	4,549	69	4,618
TOTAL	$ 109,464	$ 22,597	$ 132,061
Service Departments:			
Dietary	$ 171,417	$ 212,581	$ 383,998
Laundry & Linen	5,548	47,553	53,101
Housekeeping	108,805	13,491	122,296
Maintenance	104,587	22,715	127,302
TOTAL	$ 390,357	$ 296,340	$ 686,697
Nondepartmental:			
Insurance		$ 12,750	$ 12,750
Depreciation		146,162	146,162
Employee Benefits		154,383	154,383
Communications & Transportation		28,763	28,763
Utilities		130,809	130,809
Repairs and Maintenance		19,342	19,342
Interest - net		369,711	369,711
Fees & Charges		27,455	27,455
TOTAL		$ 889,375	$ 889,375
GRAND TOTALS	$1,572,686	$1,284,449	$2,857,135

DAUGHTERS OF SARAH NURSING HOME CO., INC.

REPORT OF AGGREGATE INCOME OF PATIENTS

SEPTEMBER 30, 1976

(A)	Number and type of certified beds	200
(B)	Number of patients or registrants	200
(C)	Per diem rate	$ 50.92
(D)	Public Health Law Section 2860 Subdivision 2 rate	$37,171.60

(E) Table of aggregate annual income of patients:

Income Range	Number of Patients
$ 0 - $4,999	175
$ 5,000 - $9,999	4
Self-pay patients - Income range not available	21
Total	200

Administrator

Date

DAUGHTERS OF SARAH NURSING HOME CO., INC.
OFFICER'S AFFADAVIT
FOR SEPTEMBER 30, 1976 FINANCIAL STATEMENTS

STATE OF NEW YORK)
:SS.:
COUNTY OF ALBANY)

Sanford Sheber, Treasurer, being duly sworn, deposes and says that I am the above described officer of the said company, and that on September 30, 1976 last, all the above described assets were the absolute property of the said company, free and clear from any liens or claims thereon, except as above stated, and that the foregoing statement, with the schedules and explanations therein contained, annexed, or referred to are a full and correct Exhibit of all the Assets, Liabilities, Income and Expenses and of the condition and affairs of the said company on the said September 30, 1976 last and for the period ended on that date, according to the best of my information, knowledge and belief.

____

SUBSCRIBED AND SWORN TO BEFORE ME

THIS ______________________

DAY OF ....

....
NOTARY PUBLIC

Plaintiff's Exhibit 14

Loretto Geriatric Center is a 520-bed facility comprised of 180 SNF and 340 HRF beds. It opened in February, 1975, is a multi-story highrise complex and electrically heated. By policy and operation, facility has maintained an exceptional and high quality operation at very high cost.

SNF

Survey reports indicate acceptable care rendered to patients, a full, expansive range of services. Deficiencies chiefly procedural, especially dietary.

PMR/IPR (6/10/76) indicates quality of patient care and patient management is consistently very good.

Ratings - overall - GS
Very good - medical care
building features
Good State - Nursing
Food - Nutrition
Leisure Time
Cleanliness and safety
Rehab. therapies
Social work

[illegible]

SNF Rates - 1975 - $53.00 - 1976 adjusted - $48.00 42.80 publi

negotiated ~~[illegible]~~
1) not yet published
2) Cost Based rate

HRF $36.00 $31.53 27.14

Analysis

1. Eliminate selective menu at mealtime and eliminate waitress service (20 employees for HRF residents) estimated savings - $100,000/year.

2. Reduction of social work staff by reducing number of MSW's from six to one (1) with employment of five social work aides (estimated savings - $25,000 - $30,000/year).

**** ↑↑ administration cost - expensive (2 [illegible])

* made money on the $53.00 in the SNF and will be O.K. at the $48.00

* lost money on the 36.00 in the HRF and that rate going down to $31.53

*** Savings [illegible] $265,000 = $1.00 day across the board ([illegible]

3. Overall costs of food production are high ($7.00/day vs. $5.50 - $6.00/day in Syracuse Region) requiring examination of food purchasing and preparation, including elimination of three intermediate supervisors in kitchen. (estimated saving $30 - 50,000/year).

4. Reduction of OT's from present 3.5 to one (1) full-time and elimination of psychologic therapy program now conducted by OT (estimated saving $20 - 25,000).

5. Reduction of present 14 activities program staff to five (one leader, plus 4 assistants). (Estimated savings - $60,000)

6. Overall administrative type personnel - all departments, including educ. research staff, appears to be excessive but not specific recommendations for cutbacks not feasible on basis of this analysis.

7. Specialist physician services (opthalmology, ENT, radiology should be on fee-for-service basis.

Savings: $265,000 excluding #6 & 7

Result

Given above reductions, patient care will not be irreparably harmed and present G.S. rating can be maintained.

12/9/76

Loretto Geriatric HRF

1. Ratings Currently Used:

Total Per Diem Expense - 38.29
Total Ceiling Allowance - 16.19 x 1.1071 Adj. = 17.92
Rate - 28.39 Daily - 864 Monthly

Rating

GS	Nursing
GS	Nutrition
GS	Leisure
NI	Cleanliness
GS	Social
(2.52)	Administration

2. All Ratings Good State

Total Per Diem Expenses - 38.29
Total Ceiling Allowances - 19.70 x 1.1071 Adj. = 21.81
Rate - 31.53 Daily - 959 Monthly

3. All Ratings Good Federal

Total Per Diem Expenses - 38.29
Total Ceiling Allowances - 13.54 x 1.1071 Adj. = 14.99
Rate - 26.01 Daily - 791 Monthly

12/9/76

Loretto Geriatric Center

1. Nursing Home - Current

Total Per Diem Expenses - 55.17
Total Ceiling Allowance - 31.92 x 1.0999 Adj. = 35.11
Rate - 47.23 Daily - 1437 Monthly

Rating

GS	Nursing
GS	Nutrition
GS	Leisure
NI	Cleanliness
GS	Social Work
(2.79)	Administration

2. Nursing Home - All Ratings Good State:

Total Per Diem Expenses - 55.17
Total Ceiling Allowances - 32.85 x 1.0999 Adj. = 36.13
Rate - 48.04 Daily at GS - 1461 Monthly

3. Nursing Home - All Ratings Good Federal:

Total Per Diem Expenses - 55.17
Total Ceiling Allowances - 29.48 x 1.0999 Adj. = 32.43
Rate - 45.11 Daily at GF - 1372 Monthly

12/9/76

Loretto Geriatric Center

I. a. Description of Facility (Physical)

New (opened 1975) 520 total beds, 180 SNF and 340 HRF, located on campus site with associated adult home, independent living apartment building and registrant (day care) program (Subchapter H). Building is multistory highrise heated by electricity. There are three 60 bed HRF units. One 60 bed HRF unit is temporarily recertified to 60 bed SNF. Facility is located in residential area on south edge of city of Syracuse.

b. Utilization of Facility

a. The facility developed full occupancy in 1975, and has maintained occupancy. Sixty HRF beds were recertified to SNF to meet community need, produced by closure of nonconforming facilities in Syracuse Region.

b. Through planning before opening and maintained since operation began, facility has determined to be a very high quality exemplary facility in the category of a "landmark" operation. The services offered to patients have been highly enriched in comparison to almost all other facilities and have remarkably exceeded minimum Code standards.

c. The facility has an all inclusive rate which includes all services and pharmacy; all employed physician service, including full-time psychiatric; dental services, optometry, etc. An education and research function has been maintained. Facility provides support "in-house" to community educational programs (dietician training, etc.). Two full-time chaplains have been employed.

d. The patient and resident "mix" in the SNF and HRF is not atypical or skewed toward high care needs as compared to other certified facilities in region. It is, therefore, not unique.

e. Because of strong emphasis on psychologic needs of patients, several services (i.e., activities, occupational therapy, social work, medical services) have been employed in an atypical manner to provide treatment services.

f. The facility is in default of payments to 28-A operating escrow account.

g. The facility's kitchen is poorly designed and has 14 areas of significant code non-compliance and has been ordered to submit Part I for correction.

PMR Results - show quality of patient care and patient management to be consistently good.

Survey Findings- deficiencies, chiefly procedural, especially in dietary service food handling. Major deficiencies related to poor dietary - kitchen design and layout with costs to be incurred per Part I application to be submitted.

1267 · Loretto Geriatric Center (Mt[illegible]

[illegible]) (Harper)

2 mos. loss

(new rates (cost-based): 109,000 (½ old est

SNF - 48.04

(up from 42.30)

HRF - 31.53

(up from 27.14)

Cut back - 20,000 (40,000

(1 mo. during 2)

(excluding administrative which shld. be substantial)

89,000

II. Problems With the 1976 Rates

The SNF rate reduction from $53 to $48 will not cause irreparable harm to patients, but will cause the facility to eliminate parts of the enriched program, while still maintaining compliance with State code standards.

It is the judgment of Syracuse Regional Office staff that facility management has not recognized the need for significant reduction in the "enriched program" to reduce expenditures to level of basic State Code compliance. As indicated below, savings in operation can be achieved through decrease in employees without jeopardizing State Code compliance.

III. Specific Suggestions for Cost Savings

a. Dietary Department

1. Elimination of selective menu at mealtime and elimination of waitress services (20 employees) for HRF residents and substition of tray service; fewer numbers of diet orders.

   (Est. Savings - $100,000 per year)

2. Reduction of social work staff by reducing number of MSW's from six to one with employment of five social work aides.

   (Est. saving - $25 - 30,000/yr.)

3. Overall costs of food production are high ($7/day vs. usual $5.50 - $6/day in Syracuse Region) requiring reexamination

intermediate or middle level type supervisors in kitchen. (Est. saving - $30 - $50,000/yr.) Facility ranks second in food costs in State per grouping by size and number of other facilities in group.

4. Reduction of present 3.5 occupational therapists positions to one full-time O.T. and elimination of psycholgic therapy program now carried out by O.T. (Est. saving - $20 - $25,000/yr.)

5. Reduction of present 14 activities program employees to five (one activities leader, plus four assistants) to maintain good state ratings or reduce to one F.T. activities leader plus volunteers for minimal Code compliance.

6. SNF nursing staff should be maintained to meet current Syracuse Regional Office staff determined need of 3.5 hours/ patient/day. Good State rating should be maintained at this level. Cost of nursing service presently appears to exceed the basic requirements and may represent excess administrative cost.

Loretto Geriatric ranks second in State for nursing costs in accord with group 100-199 bed size and other 57 homes.

7. Overall administrative staff, including educational research staff, appears to be excessive, but specific suggestion for cutback not possible on basis of present analysis.

8. Present physician services include full-time primary care through employed physician staff which appears appropriate. Facility is only SNF in regions with full-time psychiatrist. Psychiatrist appears to be closely involved with staff orientation, program development, as well as direct patient service. Specialist physician services (opthalmology, ENT, radiology) should be on fee-for-service basis.

Summary

Large (520-bed) SNF/HRF which, by policy and operation, has maintained an exceptional and high quality operation at very high cost, and appears to be strongly reluctant to reduce costs of operation to maintain services at State Code levels. Present rate will not jeopardize patient care to the extent of irreparable harm. Cost savings can be achieved as suggested above.

Loretto Geriatric Center is a 520-bed facility comprised of 180 SNF and 340 HRF beds. It opened in February, 1975, is a multi-story highrise complex and electrically heated. By policy and operation, facility has maintained an exceptional and high quality operation at very high cost.

Survey reports indicate acceptable care rendered to patients, a full, expansive range of services. Deficiencies chiefly procedural, especially dietary.

PMR/IPR (6/10/76) indicates quality of patient care and patient management is consistently very good.

Ratings - overall - GS
Very good - medical care
building features
Good State - Nursing
Food - Nutrition
Leisure Time
Cleanliness and safety
Rehab. therapies
Social work

[illegible]

SNF Rates - 1975 - $53.00 - 1976 adjusted - $48.00

cost - not yet published [illegible] (6.00 up from [illegible])

Analysis

1. Eliminate selective menu at mealtime and eliminate waitress service (20 employees for HRF residents) estimated savings - $100,000/year.

2. Reduction of social work staff by reducing number of MSW's from six to one (1) with employment of five social work aides (estimated savings - $25,000 - $30,000/year).

3. Overall costs of food production are high ($7.00/day vs. $5.50 - $6.00/day in Syracuse Region) requiring examination of food purchasing and preparation, including elimination of three intermediate supervisors in kitchen. (estimated saving $30 - 50,000/year).

4. Reduction of OT's from present 3.5 to one (1) full-time and elimination of psychologic therapy program now conducted by OT (estimated saving $20 - 25,000).

5. Reduction of present 14 activities program staff to five (one leader, plus 4 assistants). (Estimated savings - $60,000)

6. Overall administrative type personnel - all departments, including educ. research staff, appears to be excessive but not specific recommendations for cutbacks not feasible on basis of this analysis.

7. Specialist physician services (opthalmology, ENT, radiology should be on fee-for-service basis.

Savings: $265,000 excluding #6 & 7 both SNF + HRF

Result

Given above reductions, patient care will not be irreparably harmed and present G.S. rating can be maintained.

12/9/76

Loretto Geriatric Center

1273

1. Nursing Home - Current

Total Per Diem Expenses - 55.17
Total Ceiling Allowance - 31.92 x 1.0999 Adj. = 35.11
Rate - 47.23 Daily - 1437 Monthly

Rating

GS	Nursing
GS	Nutrition
GS	Leisure
NI	Cleanliness
GS	Social Work
(2.79)	Administration

2. Nursing Home - All Ratings Good State:

Total Per Diem Expenses - 55.17
Total Ceiling Allowances - 32.85 x 1.0999 Adj. = 36.13
Rate - 48.04 Daily at GS - 1461 Monthly

3. Nursing Home - All Ratings Good Federal:

Total Per Diem Expenses - 55.17
Total Ceiling Allowances - 29.48 x 1.0999 Adj. = 32.43
Rate - 45.11 Daily at GF - 1372 Monthly

12/9/76

1274

Loretto Geriatric HRF

1. Ratings Currently Used:

Total Per Diem Expense - 38.29
Total Ceiling Allowance - 16.19 x 1.1071 Adj. = 17.92
Rate - 28.39 Daily - 864 Monthly

Rating

GS	Nursing
GS	Nutrition
GS	Leisure
NI	Cleanliness
GS	Social
(2.52)	Administration

2. All Ratings Good State

Total Per Diem Expenses - 38.29
Total Ceiling Allowances - 19.70 x 1.1071 Adj. = 21.81
Rate - 31.53 Daily - 959 Monthly
— to be published

3. All Ratings Good Federal

Total Per Diem Expenses - 38.29
Total Ceiling Allowances - 13.54 x 1.1071 Adj. = 14.99
Rate - 26.01 Daily - 791 Monthly

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to GF

12/9/76

I. a. Description of Facility (Physical)

New (opened 1975) 520 total beds, 180 SNF and 340 HRF, located on campus site with associated adult home, independent living apartment building and registrant (day care) program (Subchapter H). Building is multistory highrise heated by electricity. There are three 60 bed HRF units. One 60 bed HRF unit is temporarily recertified to 60 bed SNF. Facility is located in residential area on south edge of city of Syracuse.

b. Utilization of Facility

a. The facility developed full occupancy in 1975, and has maintained occupancy. Sixty HRF beds were recertified to SNF to meet community need, produced by closure of nonconforming facilities in Syracuse Region.

b. Through planning before opening and maintained since operation began, facility has determined to be a very high quality exemplary facility in the category of a "landmark" operation. The services offered to patients have been highly enriched in comparison to almost all other facilities and have remarkably exceeded minimum Code standards.

c. The facility has an all inclusive rate which includes all services and pharmacy; all employed physician service, including full-time psychiatric; dental services, optometry, etc. An education and research community educational programs (dietician training, etc.). Two full-time chaplains have been employed.

d. The patient and resident "mix" in the SNF and HRF is not atypical or skewed toward high care needs as compared to other certified facilities in region. It is, therefore, not unique.

e. Because of strong emphasis on psychologic needs of patients, several services (i.e., activities, occupational therapy, social work, medical services) have been employed in an atypical manner to provide treatment services.

f. The facility is in default of payments to 28-A operating escrow account.

g. The facility's kitchen is poorly designed and has 14 areas of significant code non-compliance and has been ordered to submit Part I for correction.

PMR Results - show quality of patient care and patient management to be consistently good.

Survey Findings- deficiencies, chiefly procedural, especially in dietary service food handling. Major deficiencies related to poor dietary - kitchen design and layout with costs to be incurred per Part I application to be submitted.

II. Problems With the 1976 Rates

The SNF rate reduction from $53 to $48 will not cause irreparable harm to patients, but will cause the facility to eliminate parts of the enriched program, while still maintaining compliance with State code standards.

It is the judgment of Syracuse Regional Office staff that facility management has not recognized the need for significant reduction in the "enriched program" to reduce expenditures to level of basic State Code compliance. As indicated below, savings in operation can be achieved through decrease in employees without jeopardizing State Code compliance.

III. Specific Suggestions for Cost Savings

a. Dietary Department

1. Elimination of selective menu at mealtime and elimination of waitress services (20 employees) for HRF residents and substition of tray service; fewer numbers of diet orders. (Est. Savings - $100,000 per year)

2. Reduction of social work staff by reducing number of MSW's from six to one with employment of five social work aides. (Est. saving - $25 - 30,000/yr.)

3. Overall costs of food production are high ($7/day vs. usual $5.50 - $6/day in Syracuse Region) requiring reexamination

intermediate or middle level type supervisors in kitchen. (Est. saving - $30 - $50,000/yr.) Facility ranks second in food costs in State per grouping by size and number of other facilities in group.

4. Reduction of present 3.5 occupational therapists positions to one full-time O.T. and elimination of psycholgic therapy program now carried out by O.T. (Est. saving - $20 - $25,000/yr.)

5. Reduction of present 14 activities program employees to five (one activities leader, plus four assistants) to maintain good state ratings or reduce to one F.T. activities leader plus volunteers for minimal Code compliance.

6. SNF nursing staff should be maintained to meet current Syracuse Regional Office staff determined need of 3.5 hours/ patient/day. Good State rating should be maintained at this level. Cost of nursing service presently appears to exceed the basic requirements and may represent excess administrative cost.

Loretto Geriatric ranks second in State for nursing costs in accord with group 100-199 bed size and other 57 homes.

7. Overall administrative staff, including educational research staff, appears to be excessive, but specific suggestion for cutback not possible on basis of present analysis.

8. Present physician services include full-time primary care through employed physician staff which appears appropriate. Facility is only SNF in regions with full-time psychiatrist. Psychiatrist appears to be closely involved with staff orientation, program development, as well as direct patient service. Specialist physician services (opthalmology, ENT, radiology) should be on fee-for-service basis.

Summary

Large (520-bed) SNF/HRF which, by policy and operation, has maintained an exceptional and high quality operation at very high cost, and appears to be strongly reluctant to reduce costs of operation to maintain services at State Code levels. Present rate will not jeopardize patient care to the extent of irreparable harm. Cost savings can be achieved as suggested above.

Margaret Tietz Center for Nursing Care
161-11 Chapin Parkway
Jamaica, New York

1280

Margaret Teitz Center for Nursing Care is a 200-bed long term care facility composed of two units - 120 bed skilled nursing facility and an 80-bed health related facility. The facility provides a good program which includes a full range of services to patients/residents rendered without substantial deficiencies.

A general overview of survey findings indicates that the facility currently has a full 12-month provider agreement for Title XVIII/XIX.

The existing deficiencies are generally procedural; in other words, they do not present direct hazard to patients and residents. Corrective action of these deficiencies would not be cost-incurring. Periodic medical reviews and independent professional reviews of this facility's patients/residents indicate a generally acceptable quality of medical care and patient management. There are some deficiencies in regard to updating medical charts and reviewing medical orders. Generally, however, the patient observations indicate that the patients are clean, well groomed and appear to be receiving adequate nursing supervision. The review of the patient population mix indicates that the facility is providing the required intensity of care. The patient assessment for this facility is similar to other nursing homes and health related facilities in New York City.

Operational Ratings

The facility's SNF and HRF components both received an overall rating of "Good-State". The HRF unit's service ratings are: "Very Good" for Leisure Time Activities, Rehabilitation Therapies, and Building Features; "Good-State" for Food-Nutrition, Cleanliness and Safety, Social Work, Nursing and Medical Care.

The Margaret Tietz Center for Nursing is a 200-bed long term care facility comprised of 120-bed skilled nursing facility and an 80-bed health related facility. The facility provides a satisfactory program, a full range of services to patients in a manner free of substantial deficiencies.

Survey Reports indicate that the facility has a full 12-month provider agreement, deficiencies are generally procedural and the deficiencies do not present direct hazard to patients and residents and do not require cost for any corrective action.

PMR/IPR - these reviews indicate a quality of medical care and patient management which is generally acceptable. There are some deficiencies in updating medical charts, reviewing orders, but generally patient observation indicates the patients are clean, well groomed and receiving adequate supervision.

Ratings - overall Good State for the SNF
Very Good - leisure time
rehab therapies
building features
Good State- food
cleanliness
medical care
social work
overall HRF - Good State
Very Good - leisure time
rehab therapies
building features
Good State- food
cleanliness
social work
nursing
medical care

Appeal is
currently bein
reviewed —
— approval

Published
Rates - 1975 - $71.26 - 1976 adjusted - $53.50
HRF Rates - 1975 -$41.47 - 1976 adjusted - $35.08

Cost
$78.50
50.00

Analysis — Save $697,000 — C.S. = $8.00/day

2.
pt. [illegible]
[illegible]

1. Eliminate four administrative positions at a savings of $60,000

2. Reduce clerical positions by 2½ at a savings of $28,000

3. Reduce administrators-controller salary by 10% at a savings of $6,000

4. Reduce eight RN's, three LPN's, 20 nursing aides, one assistant director of nursing, two nursing supervisors and 1½ secretaries at a savings of $430,000

5. Abolish one dietetic technician position and two food service aides at a savings of $34,000

6. Reduce non-food cost by 50% at a savings of $40,000

7. Abolish one MSW position, reduce another MSW to a Social Services Assistant at a savings of $23,000

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too costly
and clearly
[illegible]
[illegible] —
administrator must
[illegible] Forette Rest

1282

8. Abolish five housekeeping aides and three laundry aides at a savings of $76,000

Summary - Given the above reductions, the facility will cut its administrative and program cost considerably and still maintain a satisfactory program to meet maximum requirements.

12/9/76

The nursing home unit's individual service ratings are: "Very Good" for Leisure Time Activities, Rehabilitation Therapies, and Building Features; "Good-State" for Nursing, Food-Nutrition, Cleanliness and Safety, Medical Care and Social Work.

At this time, the facility is providing a satisfactory program meeting the needs of the patients/residents and is in compliance with maximum State requirements.

Reimbursement Rates

This facility's nursing home rate has been reduced from $71.26 to $53.61 health related facility rate reduced from $41.47 to $36.20. The reimbursement rates were established in accordance with the above noted operational ratings.

Analysis of Operations

After an extensive review of survey documentation, periodic medical review and independent professional review materials, staffing patterns and Health Economic reports, the following recommendations for reductions in staff and services can be made while still allowing the facility to maintain a maximum program for its patients/residents.

Administration

- Abolish positions of Director of Personnel, Admitting Officer and Associate Administrator.
    - 10% Reduction of the salaries of the Administrator and Comptroller.
    - Reduction of bookkeepers to 1 1/2 positions.
    - Abolition of position of Director of Volunteers.
    - Abolition of one secretarial position.

Total Savings $94,000.00

The administrative costs and staff reduction recommendation is based on a comparison of this facility with other similar sized facilities in New York City. This analysis reveals that the salaries of the three administrators of this facility are at least 10% over the normal. In other areas of administrative costs, comparisons to other facilities indicate that the facility is over-staffed in general administrative positions.

Nursing

Abolish -

- 8 RNs	$120,000
- 3 LPNs	$39,000
-20 Nurses Aides	$210,000
- 1 Assistant Director of Nursing	$15,500
- 2 Nursing Supervisors	$31,000
- 1 1/2 Secretaries	$15,000

Total Savings $430,500

1286

The reduction recommendations of nursing positions indicated above can be made as a result of a review by Regional Office and Central Office of the nursing staff. This review indicates that the facility is over-staffed in certain nursing and supervisory positions. The above cuts can be made and this facility will be able to maintain a satisfactory program meeting maximum requirements.

Dietary

- Abolition of one dietetic technician position and two food services aides. $34,00
- Reduction of non-food costs by 50% $40,00

Total Savings $74,00

Social Services

- Abolition of one MSW position; reduction of one MSW position to a Social Services Assistant. $23,00

Total Savings $23,00

The above reductions and cuts to food costs and related items and Social Services can be made without jeopardizing the facility's services. Comparable facilities in New York City are meeting maximum service requirements with much lower costs.

Cleanliness (Housekeeping)

- Abolition of five housekeeping aides and three laundry aides.

Total Savings $76,000

Grand Total Savings $697,500

The number of housekeeping aides and Laundry Aides can be reduced based on comparison with similarly sized facility. This facility is over-staffed in this area.

Generally, this facility can reduce its costs in many areas, particularly in nursing, administration, dietary, and housekeeping while still maintaining a satisfactory program for its patient/residents and meeting maximum State requirements.

BEST COPY AVAILABLE

1288 [illegible] i.e. SNF + HRF

2 mo. loss -132,000
– after appeal
SNF - 10,000
HRF - 2,500 -12,500
119,500

Cutback
(1 mo. during 2) 55,000 ([illegible])
64,500

Working capital ≐ 300,000

Full cut-back wld. eliminate loss after 2 mos.

The Margaret Tietz Center for Nursing is a 200-bed long term care facility comprised of 120-bed skilled nursing facility and an 80-bed health related facility. The facility provides a satisfactory program, a full range of services to patients in a manner free of substantial deficiencies.

Survey Reports indicate that the facility has a full 12-month provider agreement, deficiencies are generally procedural and the deficiencies do not present direct hazard to patients and residents and do not require cost for any corrective action.

PMR/IPR - these reviews indicate a quality of medical care and patient management which is generally acceptable. There are some deficiencies in updating medical charts, reviewing orders, but generally patient observation indicates the patients are clean, well groomed and receiving adequate supervision.

Ratings - overall Good State for the SNF
Very Good - leisure time
rehab therapies
building features
Good State- food
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medical care
social work
overall HRF - Good State
Very Good - leisure time
rehab therapies
building features
Good State- food
cleanliness
social work
nursing
medical care

after appeal - 55.27
Rates - 1975 - $71.26 - 1976 adjusted - $53.50
→ HRF Rates - 1975 -$41.47 - 1976 adjusted - $35.08
after appeal - [illegible]

Appealing [illegible] patient [illegible]. Arrears [illegible] wage [illegible]

Analysis

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8. Abolish five housekeeping aides and three laundry aides at a savings of $76,000

Summary - Given the above reductions, the facility will cut its administrative and program cost considerably and still maintain a satisfactory program to meet maximum requirements.

12/9/76

Margaret Tietz Center for Nursing Care
161-11 Chapin Parkway
Jamaica, New York

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A general overview of survey findings indicates that the facility currently has a full 12-month provider agreement for Title XVIII/XIX.

The existing deficiencies are generally procedural; in other words, they do not present direct hazard to patients and residents. Corrective action of these deficiencies would not be cost-incurring. Periodic medical reviews and independent professional reviews of this facility's patients/residents indicate a generally acceptable quality of medical care and patient management. There are some deficiencies in regard to updating medical charts and reviewing medical orders. Generally, however, the patient observations indicate that the patients are clean, well groomed and appear to be receiving adequate nursing supervision. The review of the patient population mix indicates that the facility is providing the required intensity of care. The patient assessment for this facility is similar to other nursing homes and health related facilities in New York City.

Operational Ratings

The facility's SNF and HRF components both received an overall rating of "Good-State". The HRF unit's service ratings are: "Very Good" for Leisure Time Activities, Rehabilitation Therapies, and Building Features; "Good-State" for Food-Nutrition, Cleanliness and Safety, Social Work, Nursing and Medical Care.

The nursing home unit's individual service ratings are: "Very Good" for Leisure Time Activities, Rehabilitation Therapies, and Building Features; "Good-State" for Nursing, Food-Nutrition, Cleanliness and Safety, Medical Care and Social Work.

At this time, the facility is providing a satisfactory program meeting the needs of the patients/residents and is in compliance with maximum State requirements.

Reimbursement Rates

This facility's nursing home rate has been reduced from $71.26 to $53.61 health related facility rate reduced from $41.47 to $36.20. The reimbursement rates were established in accordance with the above noted operational ratings.

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After an extensive review of survey documentation, periodic medical review and independent professional review materials, staffing patterns and Health Economic reports, the following recommendations for reductions in staff and services can be made while still allowing the facility to maintain a maximum program for its patients/residents.

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- Abolition of one secretarial position.

Total Savings $94,000.00

The administrative costs and staff reduction recommendation is based on a comparison of this facility with other similar sized facilities in New York City. This analysis reveals that the salaries of the three administrators of this facility are at least 10% over the normal. In other areas of administrative costs, comparisons to other facilities indicate that the facility is over-staffed in general administrative positions.

Nursing

Abolish -

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-20 Nurses Aides	$210,000
- 1 Assistant Director of Nursing	$15,500
- 2 Nursing Supervisors	$31,000
- 1 1/2 Secretaries	$15,000

Total Savings $430,500

1294

The reduction recommendations of nursing positions indicated above can be made as a result of a review by Regional Office and Central Office of the nursing staff. This review indicates that the facility is over-staffed in certain nursing and supervisory positions. The above cuts can be made and this facility will be able to maintain a satisfactory program meeting maximum requirements.

Dietary

- Abolition of one dietetic technician position and two food services aides. $34,000
- Reduction of non-food costs by 50% $40,000

Total Savings $74,000

Social Services

- Abolition of one MSW position; reduction of one MSW position to a Social Services Assistant. $23,000

Total Savings $23,000

The above reductions and cuts to food costs and related items and Social Services can be made without jeopardizing the facility's services. Comparable facilities in New York City are meeting maximum service requirements with much lower costs.

Cleanliness (Housekeeping)

- Abolition of five housekeeping aides and three laundry aides.

Total Savings $76,000

Grand Total Savings $697,500

The number of housekeeping aides and Laundry Aides can be reduced based on comparison with similarly sized facility. This facility is over-staffed in this area.

Generally, this facility can reduce its costs in many areas, particularly in nursing, administration, dietary, and housekeeping while still maintaining a satisfactory program for its patient/residents and meeting maximum State requirements.

1296

Mohawk Valley Nursing Home is a 120-bed SNF, hospital-based, with CSEA employees, located in Ilion, New York.

Survey reports indicate multiple deficiencies, many procedural, poor deployment of personnel, not cost incurring to correct.

PMR results show patients receive adequate care.

Patient mix - average; no special care patients.

Ratings - Overall N.I. - with GF nursing - NI cleanliness and safety.

Rates - 1975 - $48 - 1976 adjusted - $42.96

↑ [illegible]

Analysis: (1) abolish 20 full-time nursing personnel (RN's, LPN's and aides)
Rationale: Nursing assessments indicate need for 3.2 hours of care; facility currently provides 4.25 hours.

(2) No reductions recommended in other areas.

(3) Savings: $200,000 = $5/day per bed

Current Rate $25.9

Misc: (1) Initial error in computation corrected.

(2) Mohawk Valley Nursing Home is in legal default (28-A) $91,000 on its operating escrow account; has cash resources to offset deficit for a few months.

Result: Given above reductions and better administration, this facility's rating can be upgraded from NI to GF. No irreparable harm will result.

Poor Management

12/9/76

1297

Mohawk Valley Nursing Home - 120 beds - SNF

Current

Rating Center	Rating	Ceiling
Nursing	GF	16.59
Food-Nutrition	GS	6.02
Leisure Time Activities	GS	.47
Cleanliness & Safety	NI	3.85
Social Work	GS	.28
Administration		2.79
Total		30.00

Cost Reimbursement Differentials
GS vs. GF

All Good State

Nursing	GS	18.51
Food-Nutrition	GS	6.02
Leisure Time Activities	GS	.47
Cleanliness & Safety	GS	4.78
Social Work	GS	.28
Administration	GS	2.79
Total	GS	32.85

All Good Federal

Nursing	GF	16.59
Food-Nutrition	GF	5.47
Leisure Time Activities	GF	.35
Cleanliness & Safety	GF	4.12
Social Work	GF	.16
Administration	GF	2.79
Total		29.48*

*Good Federal rating would be $39.01, including capital and other costs.

12/9/76

Mohawk Valley Nursing Home, Inc. - Ilion, New York - 28-A

Description of Facility

Facility operates 120 SNF hospital-based beds in three units of 40 beds each. The acute hospital has 90 beds. It is municipally operated and employees are represented by CSEA.

Facility shares services between the acute and long term care sections which cover administration, dietary and housekeeping services. A separately designated board has not been named for the long-term-care 28-A facility. Overall management is considered to be one, located within the hospital administrative services.

Utilization of the Facility

1. Facility admits and retains for care, an average nursing home "mix" population. It has no unique type or special care patients and services are provided accordingly.

2. Quality of patient care and management is generally acceptable and patient observation at time of last FMR (10/14/76) indicates patients to be adequately attended.

3. Results of recent survey (several on-site visits, including follow-ups beginning January, March, May, 1976) indicated multiple deficiencies (not placing patients at risk), many of which were procedural in type and where corrective action would not incur costs. For example, due to mal-deployment of nursing staff, corrective action would actually produce savings.

4. Facility overall rating - Needs improvement; GF - Nursing; GS - Food; GS - leisure time; cleanliness and safety - NI; and GS - Social work.

Problem With 1976 Rates

Facility had initially received $48/diem with subsequent reduction to $28. Due to error in computation, adjustment has now been made to restore amount to $42.96.

The approx. $5/diem cut in rate of reimbursement will not cause irreparable harm to patients. Other much needed internal management actions, which should be effectuated in order to more efficiently produce services, would facilitate the overall operation making additional economies.

Specific Suggestions for Cost Savings Based Upon Program Analysis

General Findings

Nursing assessments indicate the need for 3.2 hours per patient per day; facility is providing 4.25 hours. Approximately 1 hour/patient/day nursing care hours is provided beyond that needed. Accordingly, this facility is incurring costs for approximately 20 full-time positions (direct care personnel - RN's, LPN's and aides) unnecessarily and for what otherwise would be needed to maintain good federal rating.

It is further observed that nursing is otherwise engaged in general nursing tasks, but should be moving to more effectively and efficiently produce services while reducing personnel.

Nursing care hours are not effectively deployed, further highlighting the lack of administrative management.

Other Services

A review of activities programs, rehabilitation therapies, housekeeping and maintenance, and social services, indicates adequate services, but no overages. It is not recommended that reductions be made in these areas.

Overview

Facility can make cuts in nursing services and maintain compliance with minimum standards and achieve even further economies by establishing effective administration controls in the nursing home. The nursing services, per se, could be brought up to GS rating by maximizing.

NOTE

Mohawk Valley is in legal default (28-A) on its operating escrow account for failure to pay back on borrowed operating escrow of approximately $91,000. However, it appears the facility has a cash resource sufficient to offset a dollar deficiency for the next few months.

12/9/76

Mohawk Valley

2 mo loss	130,000
– new rate, $14 increase	–76,000
	54,000
Could cut back (loss during 2)	15,000 ([illegible])
	39,000

(Old $48 rate would cover)

Management inefficiencies
(Commissioner of Health has appointed director)

Hospital costs probably allocated improperly based on Blue Cross allocation

Mohawk Valley Nursing Home is a 120-bed SNF, hospital-based, with CSEA employees, located in Ilion, New York.

Survey reports indicate multiple deficiencies, many procedural, poor deployment of personnel, not cost incurring to correct.

PMR results show patients receive adequate care.

Patient mix - average; no special care patients.

Ratings - Overall N.I. - with GF nursing - NI cleanliness and safety.

Rates - 1975 - $48 - 1976 adjusted - $42.96 not published

Analysis: (1) abolish 20 full-time nursing personnel (RN's, LPN's and aides)
Rationale: Nursing assessments indicate need for 3.2 hours of care; facility currently provides 4.25 hours.

(2) No reductions recommended in other areas.

(3) Savings: $200,000

Misc: (1) Initial error in computation corrected.

(2) Mohawk Valley Nursing Home is in legal default (28-A) $91,000 on its operating escrow account; has cash resources to offset deficit for a few months.

Result: Given above reductions and better administration, this facility's rating can be upgraded from NI to GF. No irreparable harm will result.

12/9/76

Mohawk Valley Nursing Home - 120 beds - SNF

Current

Rating Center	Rating	Ceiling
Nursing	GF	16.59
Food-Nutrition	GS	6.02
Leisure Time Activities	GS	.47
Cleanliness & Safety	NI	3.85
Social Work	GS	.28
Administration		2.79
Total		30.00

Cost Reimbursement Differentials
GS vs. GF

All Good State

Rating Center	Rating	Ceiling
Nursing	GS	18.51
Food-Nutrition	GS	6.02
Leisure Time Activities	GS	.47
Cleanliness & Safety	GS	4.78
Social Work	GS	.28
Administration	GS	2.79
Total	GS	32.85

All Good Federal

Rating Center	Rating	Ceiling
Nursing	GF	16.59
Food-Nutrition	GF	5.47
Leisure Time Activities	GF	.35
Cleanliness & Safety	GF	4.12
Social Work	GF	.16
Administration	GF	2.79
Total		29.48*

*Good Federal rating would be $39.01, including capital and other costs.

12/9/76

Mohawk Valley Nursing Home, Inc. - Ilion, New York - 28-A

Description of Facility

Facility operates 120 SNF hospital-based beds in three units of 40 beds each. The acute hospital has 90 beds. It is municipally operated and employees are represented by CSEA.

Facility shares services between the acute and long term care sections which cover administration, dietary and housekeeping services. A separately designated board has not been named for the long-term-care 28-A facility. Overall management is considered to be one, located within the hospital administrative services.

Utilization of the Facility

1. Facility admits and retains for care, an average nursing home "mix" population. It has no unique type or special care patients and services are provided accordingly.
2. Quality of patient care and management is generally acceptable and patient observation at time of last PMR (10/14/76) indicates patients to be adequately attended.
3. Results of recent survey (several on-site visits, including follow-ups beginning January, March, May, 1976) indicated multiple deficiencies (not placing patients at risk), many of which were procedural in type and where corrective action would not incur costs. For example, due to mal-deployment of nursing staff, corrective action would actually produce savings.
4. Facility overall rating - Needs improvement; GF - Nursing; GS - Food; GS - leisure time; cleanliness and safety - NI; and GS - Social work.

Problem With 1976 Rates

Facility had initially received $48/diem with subsequent reduction to $28. Due to error in computation, adjustment has now been made to restore amount to $42.96.

The approx. $5/diem cut in rate of reimbursement will not cause irreparable harm to patients. Other much needed internal management actions, which should be effectuated in order to more efficiently produce services, would facilitate the overall operation making additional economies.

Specific Suggestions for Cost Savings Based Upon Program Analysis

General Findings

Nursing assessments indicate the need for 3.2 hours per patient per day; facility is providing 4.25 hours. Approximately 1 hour/patient/day nursing care hours is provided beyond that needed. Accordingly, this facility is incurring costs for approximately 20 full-time positions (direct care personnel - RN's, LPN's and aides) unnecessarily and for what otherwise would be needed to maintain good federal rating.

It is further observed that nursing is otherwise engaged in general nursing tasks, but should be moving to more effectively and efficiently produce services while reducing personnel.

Nursing care hours are not effectively deployed, further highlighting the lack of administrative management.

Other Services

A review of activities programs, rehabilitation therapies, housekeeping and maintenance, and social services, indicates adequate services, but no overages. It is not recommended that reductions be made in these areas.

1306

Overview

Facility can make cuts in nursing services and maintain compliance with minimum standards and achieve even further economies by establishing effective administration controls in the nursing home. The nursing services, per se, could be brought up to GS rating by maximizing.

NOTE

Mohawk Valley is in legal default (28-A) on its operating escrow account for failure to pay back on borrowed operating escrow of approximately $91,000. However, it appears the facility has a cash resource sufficient to offset a dollar deficiency for the next few months.

12/9/76

St. Cabrini Nursing Home is a 200 bed skilled nursing facility located in Dobbs Ferry, New York

Survey Reports - indicates that the facility is rendering acceptable care.

PMR - shows the patients are receiving adequate care.

Patient mix - average - no heavy case patients

Ratings - over all good state - all areas G.S.

Rates - 1975 $62.51 1976 $55.16

Analysis - Eliminate excess positions in nursing administration, eliminate full RN staffing and substitute (LPN's) and aides, eliminate 1 M. SW. full time, 1 full time phyciatrist and drastically reduce general administrative costs which are over 150,000 over the ceiling.

Savings 620,000 per year 9.09 per diem

Result: No irreparable harm to patients more efficient production of service facility maintains good state rating with a savings of approximately 620,000 per year.

[illegible] 17

I. Description

St. Cabrini Nursing Home is a 200-bed code conforming skilled nursing facility. First occupied in 1973, the facility was rated Good-State overall.

Surveys ~~Service~~ over the last two years shows the facility to be delivering satisfactory care. The latest PMR shows deficiencies to be in the area of documentation only. Patient is adequate..

The type of patient at this facility is generally the same as other facilities except that St. Cabrini takes fewer chronic heavy care patients. The White Plains Regional Office has received and reviewed many complaints regarding the refusal of St. Cabrini Nursing Home to admit the heavy care patient. Many of these complaints have been substantiated. It must, therefore, be concluded that the high costs of operating the facility cannot be justified based on heavy care patients.

II. Problems with 1976 Rates

The St. Cabrini Nursing Home rate was reduced from $62.51 to $55.16 per day. Certain ceilings applied to bring the facility into the group average resulting in a disallowance of approximately $600,000 as excessive costs. According to the facility, this cutback will result in a irreparable harm in patient care. This Department must disagree because there are areas of operation of this facility wherein cost can be reduced with no impact on patient care.

The following chart summarizes the Department's recommended economies that will not impact patient care and will allow the facility to maintain the rating of Good-State.

	Current Costs	Suggested Costs	Savings
Nursing Adminiatration	145,000	41,000	104,000
Registered Nurses	641,000	216,000	425,000
Aids and Attendents	530,000	731,000	+ 201,000
Social Work	34,000	20,000	14,000
Administration	343,000	190,000	153,000
Cleanliness and Safety	426,000	349,000	77,000
Nutrition	463,000	415,000	48,000
TOTALS	2,582,000	1,962,000	620,000

III. Specific Suggestions for Economies

Nursing Administration - The facility currently employees a Master Degree Director of Nursing, three assistant directors of nursing, one inservice education nurse, and three evening night supervising nurse at a cost of approximately $145,000 per year. This level of administrative nurse staffing is far in excess of even the maximum code standard. It is recommended that there be one director of nursing, one assistant director of nursing and a secretary be maintained at an approximate total cost of $41,000.

Registered Nurses - This facility maintains a staff of 44.3 registered nurses for 200 patients. They employ No ~~of~~ licensed practical nurses. This is a highly unusual staffing pattern and far in excess of maximum standards. The Department recommends in order to bring this facility into line with others of its size and type that the registered nurse staff be reduced to eight RN's and an additional ~~of~~ eight LPN's be ~~highere~~ hired. This would result in a saving of approximately $216,000.

Aides and Attendants - In order to compensate for the reduction of RN's suggested above, this Department recommends a increase from 58 to 80 aides. The figures in the chart are based on an average salary of $9,140.

Social Worker - The facility currently employees two Master Degree Social Workers and a social worker aide. It is recommended that one Master Degree Social Worker be eliminated. This will keep the facility in compliance with maximum standard and reduce cost by over $14,000.

Administration - The cost of administration of this facility exceeds the average for similar facilities $2.34 per day or $154,059 per year. The cost figures submitted by this facility show over $300,000 being spent for administration of this facility with no indication of the numbers and types of staff being paid from this amount. This department must conclude, based on the average for the group that the facility must reduce these administrative costs. Reduction of administrative staff will in no way impact patient care and cannot be said to "do irreparable harm."

Cleanliness and Safety - This facility is spending approximately $77,000 over the average in order to maintain a Good-State rating in Cleanliness and safety. The costs submitted; do not provide a breakdown, however, it is noted that this facility ~~realize~~ relies heavily on outside contracts for ~~more~~ most of this type of work. This Department concludes that the contracts are expensive and that more efficient and economic production of services will be obtained by performing these services through employees.

Food and Nutrition - This facility spends $6.79 per day per patient for food. Similar facilities average $6.08 expenditure for this same service at the Good-State level. Again, the cost submitted by the facility does not provide the detail necessary to recommend ~~cost~~ costs in specific areas. This Department suggests that the facility reexamine the costs and strive to reduce them to the average.

In addition to the above savings there is another area of potential savings which were not subject to ceilings. The Rehabilitation Therapies Department of the facility employs a full-time physiatrist;, one full-time and two part-time physical therapi~~c~~sts, a part-time occupational therapist and a part-time speech pathologist. By eliminating the part-time physical therapists and converting the physiatrist, the occupational therapists and speech pathologists to consultants rather than part-time employees, another $50,000 savings would be realized. None of these changes would cause irreparable harm.

1311 S.F. Cabrini SNF

2 mos. loss	- 70,000
Could cut back (1 mo. during 2)	- 50,000 ([illegible])
	20,000

Cash - 92,000

+ Due from Missionary Sisters - 34,000 net located in Dobbs Ferry, New York

Survey Reports - indicates that the facility is rendering acceptable care.

PMR - shows the patients are receiving adequate care.

Patient mix - average - no heavy case patients

Ratings - over all good state - all areas G.S.

Rates - 1975 $62.51 1976 $55.16

Analysis - Eliminate excess positions in nursing administration, eliminate full RN staffing and substitute (LPN's) and aides, eliminate 1 M. SW. full time, 1 full time phyciatrist and drastically reduce general administrative costs which are over 150,000 over the ceiling.

Savings 620,000 per year 9.09 per diem

Result: No irreparable harm to patients more efficient production of service facility maintains good state rating with a savings of approximately 620,000 per year.

I. Description

St. Cabrini Nursing Home is a 200-bed code conforming skilled nursing facility. First occupied in 1973, the facility was rated Good-State overall.

Surveys over the last two years shows the facility to be delivering satisfactory care. The latest PMR shows deficiencies to be in the area of documentation only. Patient is adequate.

The type of patient at this facility is generally the same as other facilities except that St. Cabrini takes fewer chronic heavy care patients. The White Plains Regional Office has received and reviewed many complaints regarding the refusal of St. Cabrini Nursing Home to admit the heavy care patient. Many of these complaints have been substantiated. It must, therefore, be concluded that the high costs of operating the facility cannot be justified based on heavy care patients.

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12/9/76